

2016 Annual Budget



Adopted by the
Governing Body
August 18, 2015

Government Finance Officers Association Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Bel Aire for its annual budget for the fiscal year beginning January 1, 2015. This is the second year in a row the City has been honored with this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe the 2016 Budget continues to conform to program requirements, and are submitting it to GFOA to determine eligibility for another award.

Mission Statement

The mission of the City of Bel Aire staff is to work together cooperatively and efficiently for and with all citizens to provide a safe, clean, and attractive community that includes full and open access to basic services, educational programs, and recreational facilities that enhance the excellent quality of life for residents, potential residents and visitors.



On August 22, 2015, Bel Aire's first Mayor, William "Bill" Brookhouser passed away. City flags were flown at half-staff in his honor.



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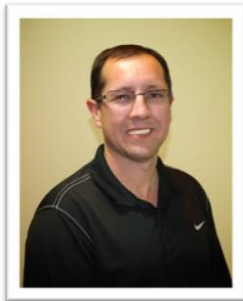
Elected Officials



Mayor David Austin
daustin@belaireks.gov



Ramona Becker
rbecker@belaireks.gov



Ken Lee
klee@belaireks.gov
Resigned 9/1/15



Guy MacDonald
gmacdonald@belaireks.gov



Betty Martine
bmartine@belaireks.gov



Peggy O'Donnell
podonnell@belaireks.gov

Management Team

Ty Lasher, City Manager

Alison McKenney-Brown, City Attorney

Michelle Meyer, Assistant City Manager/Finance Director

Keith Price, Building Inspector

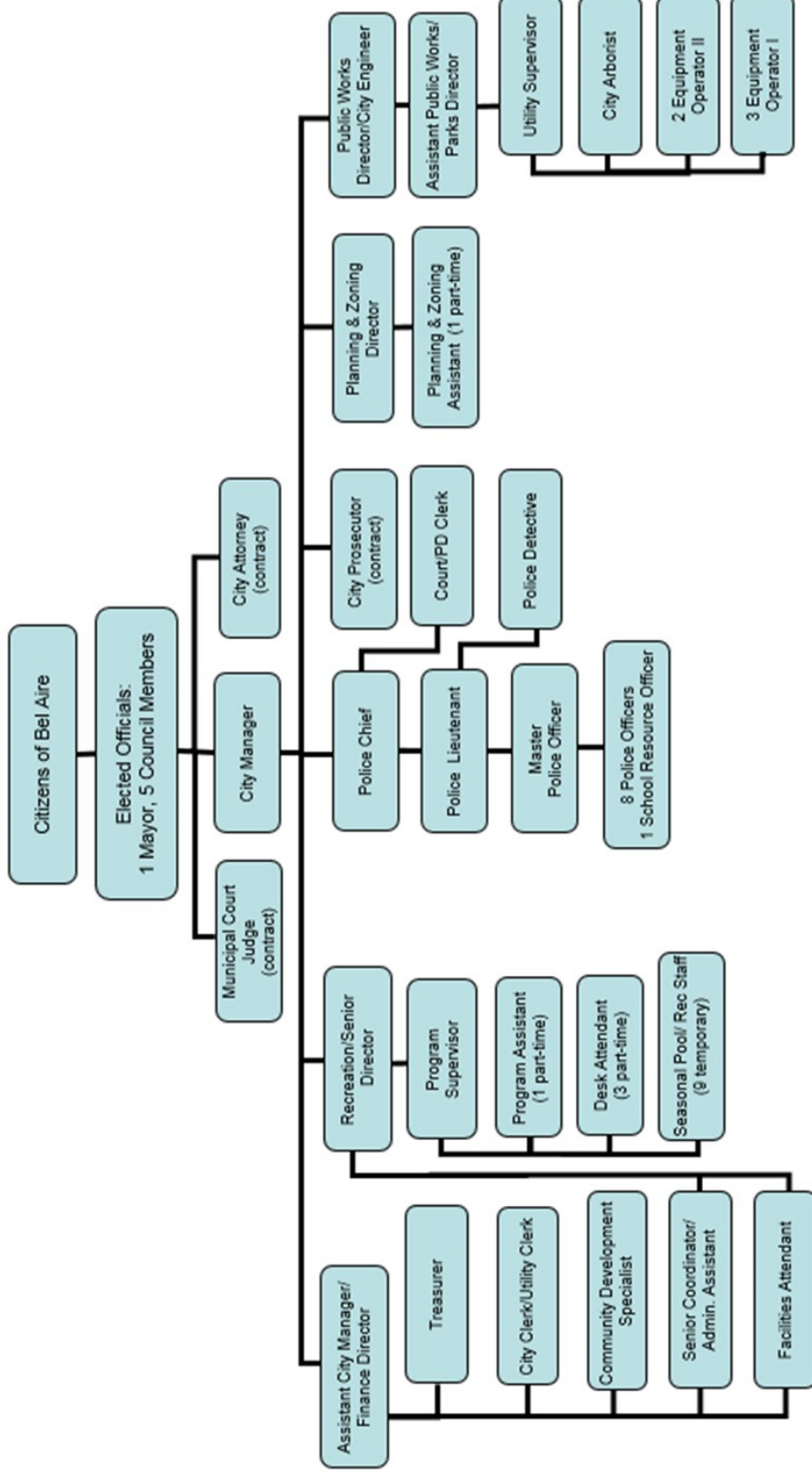
Dave Leiker, Parks Director/Assistant Public Works Director

Darrell Atteberry, Chief of Police

Brian Hayes, Recreation Director/Senior Director

Anne Stephens, City Engineer/Public Works Director

Organizational Chart



POSITION SUMMARY (not including elected or Contractual/Seasonal positions)					
	2011	2012	2013	2014	2015
					2016
FULL-TIME	34	27	28	28	32
PART-TIME	7	4	3	4	5
Total FTE	37.5	29	29.5	30	34.5
Please see Department pages for descriptions of changes in staffing levels					

Executive Summary

September 1, 2015

Honorable Mayor David Austin

City Council Members:

Peggy O'Donnell

Ken Lee

Dr. Ramona Becker

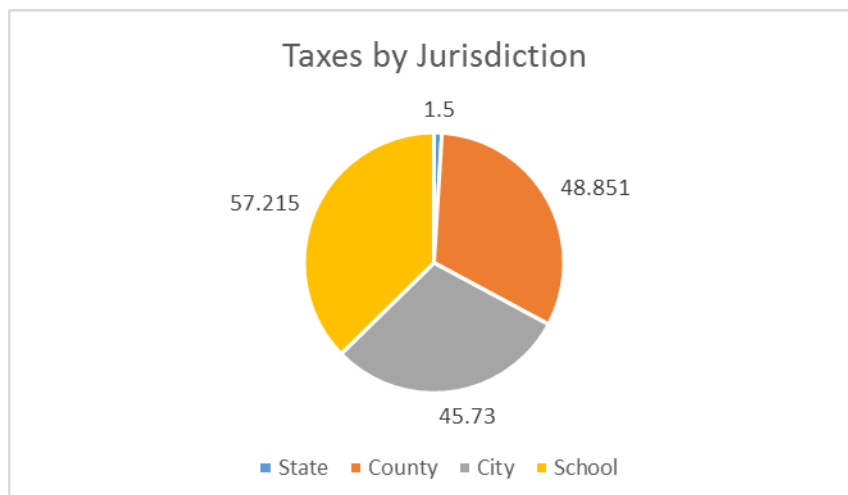
Guy MacDonald

Betty Martine

Dear Governing Body,

It is my pleasure to present this 2016 budget document to you and the citizens of Bel Aire, as adopted by the Bel Aire City Council on August 18, 2015. Thanks to the hard work of past governing bodies, the current Council and City staff, the City is in good financial condition. The 2016 budget holds the property tax mill levy flat for the fourth year in a row, covers all debt service payments, replaces a few capital items and ensures basic services are being provided. The City will continue to face financial challenges in years to come while meeting the growing demands of a larger city and ensuring all debt payments are covered. However, Bel Aire is on the right track and has truly changed the horizon.

The 2016 adopted budget includes a property tax rate of 45.73 mills. The total tax burden for all taxing jurisdictions for Bel Aire residents will be 149.94 mills. Each mill costs a homeowner \$11.50 per \$100,000 of value of their home. Based on a total tax rate of 149.94 mills, a homeowner with a home valued at \$150,000 would pay total annual property taxes of \$2,586; \$788 of this amount goes to the City of Bel Aire.



Home Valuation	\$ 150,000
Assessed Rate	x 11.5%
Assessed Value	\$ 17,250
Mill Levy	x149.94
Total Tax	\$ 2,586
City's Portion	\$ 788

Budget Focus

Maintaining service delivery levels without a mill levy increase was the main focus area of the 2016 budget. Staffing and departmental budget amounts for 2016 remain comparatively level with the 2015 budget. The City utilizes staff turnover situations to re-evaluate services and the ways in which they are provided. The adopted 2016 budget continues to provide high levels of service by controlling costs through increased efficiency and additional organizational restructuring.

The greatest budgetary concern for the City continues to be the outstanding debt obligations for land the City purchased in 2004. The Certificates of Participation that originally financed the land were refinanced in April 2010 through a \$19.315 million Public Building Commission (PBC) bond. Interest payments on the land debt began in November 2011. For 2016, the interest payment is budgeted at \$1.13 million, down from \$1.26 million in 2015 due to principal prepayments made as a result of land sales. Scheduled principal repayments begin in 2020. The debt service payments are budgeted as a transfer from the General Fund Land Department to the Public Building Commission Fund. The City made \$1,725,000 in principal prepayments in 2015 as a result of industrial land sales. Additional industrial land sales are expected in 2016 and all revenues will be sent directly to principal prepayment to continue lowering the annual interest burden.

General Fund

Bel Aire's primary revenue sources in the General Fund are property and sales taxes. Property taxes represent 61 percent of all tax revenues and 39 percent of overall revenues in the General Fund. Sales tax, which is the City's share of a 1 percent County-wide tax, accounts for 30 percent of all tax revenues and 17 percent of overall revenues. Total new General Fund revenues for 2016 are projected at \$5,090,310. The beginning budgeted cash balance of \$1,173,805 can be added to the new revenues to give an overall 2016 revenue budget of \$6,264,115. Assessed property tax valuation increased over 7.45% from \$45,344,020 for 2015 to \$48,686,728 for 2016. Actual sales tax revenues for 2014 were higher than anticipated despite economic conditions, totaling \$1,039,547. 2015 sales tax revenues were budgeted at \$1,028,000 and are on track to exceed that amount by the end of the year. Projections for 2016 are forecasted at \$1,100,000. Other sources of General Fund revenue include franchise fees, fines and fees, permits and licenses, recreation program fees and grant funding.

The debt payments, taxes, special assessments and other costs associated with the land the City owns along with other Public Building Commission (PBC) debt payments for City Hall and the Central Park Pool total almost \$3.5 million. This means 60 percent of new revenues for 2016 will be devoted to covering these costs. The remaining 40 percent of revenue is devoted to funding all other General Fund operating costs to reflect the priorities of the community and ensure basic services are provided.




Other Budgeted Funds

In addition to the General Fund, Bel Aire maintains other funds which must be budgeted for each year. Proprietary funds include Water and Waste Water, and special funds include Special Highway Fund and the Bond & Interest Fund. Non-budgeted special funds for Capital Improvement Reserve, Equipment Reserve, Capital Projects and Trustee funds (Public Building Commission) are also maintained.

Water and Waste Water Fund revenues consist almost entirely of charges for water and waste water services. The Special Highway Fund revenues are derived from State and County Highway fuel taxes. The total tax revenue for 2016 is projected to be \$253,420. The largest expense is street repair, but the limited budget does not allow for much infrastructure improvement.

Revenues in the Bond & Interest Fund are primarily made up of special assessments levied upon beneficiary property owners for infrastructure improvements. The City of Bel Aire, as a property owner, paid \$476,471 in special assessments in 2014. The 2016 expenditure budget includes \$680,000 in special assessments.

Budgeted Fund	2016 Expenditure Budget	2016 Ad Valorem Tax
General	\$6,264,115	\$2,226,444
Water	2,142,337	-
Sewer	1,825,271	-
Streets	376,587	-
Bond & Interest	2,669,547	-
TOTAL	\$13,227,857	\$2,226,444



Executive Summary

Municipal budgets are key documents utilized to meet the goals and objectives of a community. The allocation of resources is a very important policy statement as taxes and fees affect every citizen living within our boundaries. Voters entrust their elected officials to oversee these resources while meeting their needs as a community. The 2016 budget totals \$13,277,857 for all funds. The 2016 budget process focused on maintaining service delivery levels without a mill levy increase, ensuring all mandatory debt payments and other land-related expenses were adequately funded while identifying capital improvement and equipment needs. The City's fiscal year is the calendar year.

It is imperative that we be transparent with our resources and give citizens numerous opportunities for input in the budget. I sincerely believe we, as an organization, take this very seriously and accomplish these goals.

I would also like to recognize the Assistant City Manager/Director of Finance as well as the Department Heads for not only their time and effort spent on preparing the annual budget but also for their dedication to the services their departments provide while continually looking for opportunities to reduce expenses through improved efficiencies. Last, but not least, I would like to thank all the City employees for their hard work and dedication to Bel Aire. As always, I am available for any questions you may have regarding the adopted budget.

Sincerely,

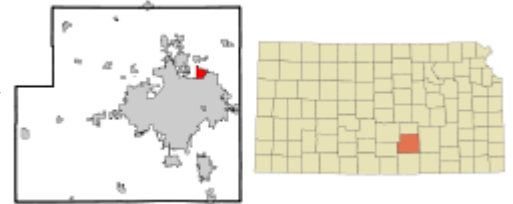


Ty Lasher
City Manager



Demographics

The City of Bel Aire is a city of the second class, incorporated November 26, 1980. Originally an improvement district close to Wichita, Bel Aire has grown into a prosperous and modern community located in the northeastern portion of the Wichita Metropolitan Area in Sedgwick County, Kansas. The small-town feel coupled with its convenient location to the amenities of Wichita make Bel Aire a desirable community for residents of all ages. Bel Aire's corporate City limits contain approximately 6.83 square miles of property ranging from residential to light manufacturing. Bel Aire is one of the fastest growing communities in the Wichita metropolitan area.



Population Trend

	<u>Population</u>	<u>Increase</u>
2014 U.S. Census Estimate	7,284	7.6%
2010 Census	6,769	16.0%
2000 Census	5,836	57.9%
1990 Census	3,695	--

According to 2014 Census estimates (the most recent available), Bel Aire's population is 7,284; a 7.6 percent increase since the 2010 Census was conducted. This exceeds the US population average growth rate for the same time period. The median age of Bel Aire residents is 36 years. Approximately 28 percent of the residents are under the age of 18. Those aged 65 and older represent 12 percent of the population. There are 2,568 housing units in Bel Aire, and 97.6 percent are occupied. This compares favorably with the US average of 88.6 percent occupancy.

In 2014 a study from NerdWallet, a consumer advocacy site, listed Bel Aire as the 4th Best place for homeownership in Kansas. The study was based on affordability, population, growth and homeownership rates.

In 2012, Coldwell Banker Real Estate, LLC ranked Bel Aire among the top 10 Kansas suburbs. As reported in the Wichita Business Journal, Bel Aire ranked number 7 and was the only city in the Wichita metropolitan area to make the list. The six cities that topped Bel Aire were all located in areas near the Kansas City metropolitan area. The rankings were based on access to amenities, proximity to good schools, average commute times and community safety.

Cost of Living

According to City-data.com, the cost of living in Bel Aire is 16 percent lower than the US average. The Cost of Living Index measures the cost to purchase standard goods and services including groceries, housing, utilities, transportation, health care and other goods, and compares those costs to the national average score of 100. Low cost of living index and high median household income means Bel Aire residents enjoy a high quality of life for a lower cost.

Quality of Life

Bel Aire offers a safe, friendly environment for families. Both property and violent crime rates for the City are far below the State and Wichita Metro Area averages. Bel Aire's poverty rate is under 2 percent.



Education

Bel Aire is served by both Wichita Public Schools (USD 259) and Circle school district (USD 375). Two private schools, Sunrise Christian Academy and Resurrection Catholic School, also serve the Bel Aire area. In 2012, Wichita Public Schools opened two new schools within the boundaries of the City of Bel Aire. Isely Magnet Elementary School serves grades K-5 and is a neighborhood magnet open to all Bel Aire residents. Northeast Magnet High School serves grades 9-12 as a traditional magnet high school where admission is obtained only through an application process; 25% of the enrollment slots are reserved for Bel Aire residents.

Post-secondary education is available to City residents at Wichita State University, Friends University, Newman University, University of Kansas School of Medicine and the Wichita Area Vocational-Technical School, all located in the City of Wichita.

Transportation

The City is located south of US Highway 254, east of I-35 (the Kansas Turnpike) and north of the K-96 expressway. Colonel James Jabara Airport, located just outside the City, is a public general aviation airport used for private and charter flights. Wichita Mid-Continent Airport, located approximately 20 minutes outside the City, offers commuter and cargo flights.

Health Care Facilities

Medical services are available to City residents at HCA Wesley Medical Center, Via Christi-Riverside Regional Medical Center, Via Christi-St. Joseph Regional Medical Center and Via Christi-St. Francis Regional Medical Center. Specialized medical services are available at Kansas Heart Hospital, Kansas Spine Hospital, Children's Mercy Hospital by Wesley, and Galicia Heart Hospital. All of these facilities are within 30 miles of the City. Sedgwick County provides emergency medical services to the City.

Recreational and Cultural Activities

Sedgwick County offers a wide variety of cultural and entertainment options to City residents, including: Botanica – The Wichita Gardens; Wurlitzer Organ Pops Concerts; Metropolitan Ballet Company; Wichita Community Theater; Wichita Children's Theater; Music Theater of Wichita; Mid-America Dance Theater, Inc.; Wichita Symphony and Choral Society; Wichita Art Association Galleries; Lake Afton Public Observatory; Wichita Art Museum; Whittier Fine Arts Gallery; Mid America All Indian Center Museum; and Exploration Place. Some of the major cultural events held annually in the area are: Kansas Junior Livestock Show; Wichita Jazz Festival; Renaissance Fair; Wichita River Festival; Victorian Garden Festival; National Baseball Congress Tournament; Lake Afton Grand Prix; Wichita Arts Festival; and the Sedgwick County Fair.

In addition to the recreational and cultural facilities offered above, Sedgwick County operates the Intrust Bank Arena, the Sedgwick County Zoo and Botanical Gardens, Lake Afton Park, and the Sedgwick County Park. The Intrust Bank Arena is a multi-purpose facility hosting nationally recognized musical entertainers, circuses, rodeos, the Wichita Thunder professional hockey team and a wide variety of other entertainment events.

Each August, the City Council adopts an annual budget which serves as the primary policy document for City operations over the course of the following year. The scarcity of resources and stewardship of public funds makes the budget process vital to government operations. In addition to the input of citizens, Council members and staff, the annual budget is created in an environment governed by State law, Generally Accepted Accounting Principles (GAAP) and City policy.

State Statutes

Statutes of the State of Kansas govern the operating budget process. Three primary statutes must be observed in the annual budget process: the Budget Law, the Cash Basis Law and the Debt Limit Law.

Basics of the municipal budgeting process are outlined in the Budget Law—KSA 79-2925, et seq. Specifically, those statutes require that cities:

- Prepare annual, itemized budgets.
- Present the budget no later than August 1.
- Do not budget contingency amounts greater than 10 percent of budgeted expenditures.
- Do not budget fund balances (for applicable funds) of more than 5 percent of expenditures.
- Provide notice of a public hearing no less than 10 days prior to the hearing.
- Provide the adopted budget to the County Clerk by August 25th.

The State's Cash Basis Law is outlined in K.S.A. 10-1101 et seq. which includes the following:

- No city can create an indebtedness greater than the funds in the city's treasury.
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.

The Debt Limit Law is contained in K.S.A. 10-308 et seq. These statutes limit the total debt of a city to no more than 30 percent of the assessed valuation of the city.

Basis of Accounting

Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when the a liability is incurred. Modified Accrual basis differs from a Cash Basis system where transactions are recorded only when monies change hands.

The Modified Accrual method is similar to the registry of a check book, where transactions are recorded when checks are written, whether they are immediately cashed or not. Incoming revenues are only recorded when they are received and available for expenditures. This approach prevents the City from overspending resources. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements.

Budgetary Controls

Budgets for local governments are a plan for spending, but spending is legally limited to approved amounts. The City cannot spend more than is budgeted for each fund. If more is needed, a budget adjustment, or amendment, must be approved. A budget amendment must be approved through the same steps as the original budget adoption.

Budget Calendar

Budget Calendar

Budget preparation is a continuous process. Budgets are adopted in the middle of one calendar year for implementation in the next year. Formal discussions about the budget begin no later than March of each year and conclude with the adoption of the budget in August.

2016 Budget Calendar	
March-April	City Manager and Finance Director discuss budget priorities and outlook
May	Citizen input is solicited on the City's website and the Bel Aire Breeze
May-June	Finance Director and Department Heads discuss budget needs for 2016
June 23rd	City Council Workshop; staff present 2016 budget outlook calling for no mill levy increase
July 13th	City Council Workshop; changes are discussed
July 21st	City Council approves the budget, sets the public hearing and authorizes publication
August 4th	Public Hearing at the City Council Meeting
August 11th	City Council Workshop; discuss final adjustments to the budget
August 18th	City Council adopts the 2015 budget

Fund Balance/Operating Reserves

Fund balance is the amount of unencumbered cash that ensures services can be provided for a short time, even if commitments exceed revenues. City operating practice seeks to provide a fund balance of at least 90 days of operational expenses in the General Fund. Additional fund balances for propriety funds are governed by debt covenants.

Cash Management

The City pursues a cash management and investment policy to ensure proper liquidity, the safety of City resources and return on investment when possible.

Debt Financing

The City uses debt financing for one-time capital improvement projects and unusual equipment purchases. The City traditionally uses Temporary Notes and General Obligation Bonds to finance the development of infrastructure and levies special assessments against beneficiary properties to be paid over the lifespan of the project.

Capital Expenditures

A capital expenditure is a significant physical acquisition, construction, replacement or improvement that has a useful life of 10 years or more. These are funded through the operating budgets when possible.

Balanced Budget

The City of Bel Aire adheres to a State law which requires all local governments operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures.

Financial Policies

All Funds Summary

The City of Bel Aire must adopt a budget in accordance with Kansas Statutes that shows a balanced budget where budgeted revenues and budgeted expenditures are equal in Funds that receive tax revenue. However, there is a difference between budgeted expenditures and projected (operational) expenditures in those Funds. Although the budgeted expenditures set the City's legal spending authority, unless absolutely necessary the City will not exhaust all of that budget authority and will have a carry over in those Funds.

Legally Adopted Budget

	FUND BALANCE	2016	2016	FUND BALANCE
FUND	January 1, 2016	New Revenues	Expenditures	December 31, 2016
GENERAL FUND	\$1,173,805	\$5,090,310	\$6,264,115	-
WATER FUND	382,384	2,005,000	2,142,337	245,047
WASTE WATER FUND	600,808	1,745,000	1,825,271	520,537
SPECIAL HIGHWAY FUND	22,336	453,420	376,587	99,169
BOND & INTEREST	59,343	2,669,875	2,669,547	59,671
TOTAL	\$2,238,676	\$11,963,605	\$13,277,857	\$924,424

Operational Budget

	FUND BALANCE	2016	2016	FUND BALANCE
FUND	January 1, 2016	New Revenues	Expenditures	December 31, 2016
GENERAL FUND	\$1,173,805	\$5,090,310	\$5,271,868	\$992,247
WATER FUND	382,384	2,005,000	2,142,337	245,047
WASTE WATER FUND	600,808	1,745,000	1,825,271	520,537
SPECIAL HIGHWAY FUND	22,336	453,420	376,587	99,169
BOND & INTEREST	59,343	2,669,875	2,669,547	59,671
TOTAL	\$2,238,676	\$11,963,605	\$12,285,610	\$1,916,671



All Funds Summary

Summary of Historical Revenues by Budgeted Fund

REVENUE	2013	2014	2015	2016
BUDGET	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND*	\$4,499,287	\$4,141,008	\$6,264,115	6,264,115
WATER FUND	2,111,894	2,454,695	2,470,624	2,387,384
WASTE WATER FUND	2,041,915	2,231,227	2,334,626	2,345,808
SPECIAL HIGHWAY FUND	535,326	412,193	358,768	475,756
EMPLOYEE BENEFITS*	432,422	403,630	704,746	0
BOND & INTEREST	2,617,448	2,438,105	2,314,343	2,729,218
TOTAL REVENUE	\$12,238,292	\$12,080,858	\$14,447,222	\$14,202,281

*Between 2012-2015, mill levy amount devoted to Employee Benefits has been reduced while the General Fund mill levy amount has increased, even though overall City mill levy has not increased during this time. Employee Benefit Fund will be closed out in 2015 and all mills will be receipted in the General Fund.

Summary of Historical Expenditures by Budgeted Fund

EXPENDITURE	2013	2014	2015	2016
BUDGET	ACTUAL	ACTUAL	ADOPTED	ADOPTED
GENERAL FUND	\$4,250,248	\$4,356,146	\$6,264,115	\$6,264,115
WATER FUND	1,714,923	1,848,571	2,088,240	2,142,337
WASTE WATER FUND	1,565,084	1,545,101	1,733,817	1,825,271
SPECIAL HIGHWAY FUND	379,845	310,764	330,433	376,587
EMPLOYEE BENEFITS	385,033	385,033	704,746	0
BOND & INTEREST	2,325,303	2,260,263	2,255,000	2,669,547
TOTAL EXPENDITURES	\$10,620,436	\$10,705,878	\$13,376,351	\$13,277,857

REVENUE BY TYPE	2016
FOR BUDGETED FUNDS	ADOPTED
FUND BALANCE	\$2,238,676
PROPERTY TAX	2,226,444
WATER UTILITY INCOME	2,005,000
WASTE WATER UTILITY INCOME	1,745,000
SPECIAL ASSESSMENTS	1,958,863
INTERFUND TRANSFERS	911,012
COUNTY SALES TAX	1,100,000
FRANCHISE FEES	570,000
OTHER TAXES	333,866
LAND SALES	280,000
FUEL TAXES	253,420
PERMITS & LICENSES	196,650
FINES & FEES	190,000
RECREATION	75,200
OTHER INCOME	64,700
POOL	31,450
GRANTS	22,000
TOTAL REVENUE	\$14,202,281

EXPENDITURE BY TYPE	2016
FOR BUDGETED FUNDS	ADOPTED
TRANSFER TO PBC TRUSTEE FUND	\$2,454,341
PERSONNEL	2,422,650
GO BOND DEBT SERVICE	2,669,547
UTILITY DEBT SERVICE	1,454,838
WATER PURCHASED	475,000
CONTRACTUAL	797,050
TRANSFER TO BOND & INTEREST	711,012
SPECIAL ASSESSMENTS & TAXES	720,000
COMMODITIES	521,250
WASTE WATER TREATMENT	400,000
CAPITAL OUTLAY	77,169
TRANSFER TO CAPITAL IMPR.	150,000
TRANSFER TO EQUIPMENT RES.	100,000
TRANSFER TO STREET FUND	200,000
STREET REPAIR & IMPROVEMENT	125,000
TOTAL EXPENDITURES	\$13,277,857



General Fund



General Fund: Revenue

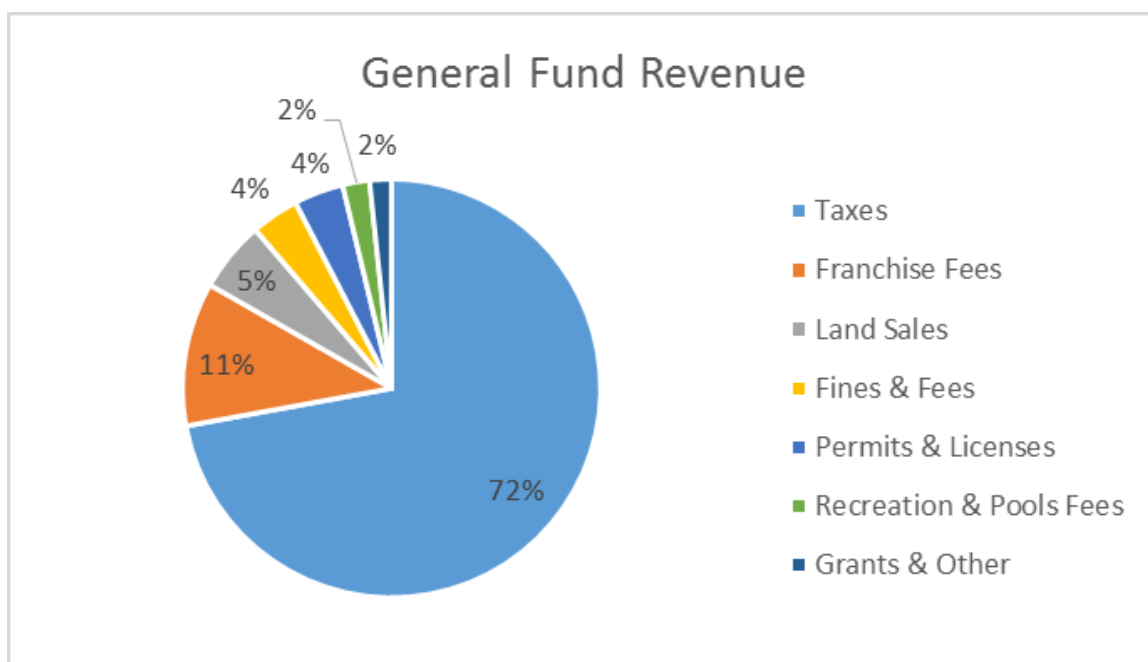
Revenues for the City of Bel Aire can be divided into nine categories: Taxes, Franchise Fees, Fines & Fees, Permits & Licenses, Recreation Fees, Pool Fees, Grants, Land Sales and Other Income. Revenue projections are based on historical trends as well as anticipated future changes.

Bel Aire's primary revenue sources are property taxes and sales taxes which are projected to total \$3,699,463 or 72 percent of new General Fund revenues for 2016. Property taxes represent 61 percent of all tax revenues and 39 percent of overall new revenues in the General Fund. Sales tax accounts for 30 percent of all tax revenues and 17 percent of overall new revenues. Total new General Fund revenues for 2016 are projected at \$5,090,310. The 2016 beginning fund balance is budgeted at \$1,173,805.

Assessed property tax valuation increased 7.45% compared to 2.38% from 2014-2015. Actual sales tax revenues for 2014 were higher than anticipated despite economic conditions, totaling slightly over \$1 million. 2015 sales tax revenues were budgeted for \$1,028,000 and are on track to exceed that amount by the end of the year. Sales tax revenues for 2016 are forecasted at \$1,100,000.

As in 2012 through 2015, residential land sale revenue of \$280,000 is budgeted for 2016. Industrial land sale proceeds will continue to be sent directly to principal repayment and are not included in the revenue budget. Residential land sales for 2014 totaled \$169,895. Franchise Fees are paid by cable, phone, gas and electric utilities for the right to use public rights-of-way and infrastructure to provide service in the City. Fines & Fees are a direct result of violations of municipal ordinances and court process. In addition to the basic court fines, several fees are charged to violators.

Revenue categories as a percent of revenues are presented below. A detailed list of all revenue line items is presented on pages 19 and 20.



Line Item Budget: General Fund Revenue

	2013	2014	2015	2016
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
AD VALOREM TAX	\$ 1,656,878	\$ 1,646,974	\$ 2,071,995	\$ 2,226,444
DELINQUENT TAX	20,752	23,629	27,143	39,853
PILOT FEES	9,500	10,500	12,000	15,000
MOTOR VEHICLE TAX	244,710	271,986	296,665	309,675
RECREATION VEHICLE TAX	1,294	1,249	1,621	1,470
16/20M VEHICLE TAX	565	748	1,105	363
KCOVRS CMV TAX	0	5,182	0	6,658
COUNTY SALES TAX	1,008,037	1,039,547	1,028,000	1,100,000
TAXES TOTAL	2,941,736	2,999,816	3,438,528	3,699,463
WATER FRANCHISE FEE	0	0	50,000	50,000
ELECTRIC FRANCHISE FEE	236,876	266,089	260,000	280,000
SEWER FRANCHISE FEE	0	0	50,000	50,000
GAS SERVICE FRANCHISE FEE	82,286	91,961	80,000	95,000
TELEPHONE FRANCHISE FEE	14,244	18,159	15,000	20,000
CABLE TV FRANCHISE FEE	71,336	72,762	72,000	75,000
FRANCHISE TOTAL	404,742	448,972	527,000	570,000
COURT FINES	119,188	79,279	100,000	120,000
COURT COSTS	57,628	26,743	30,000	50,000
LAW ENFORCE TRAIN FEE	5,941	2,662	3,000	5,000
COURT SYSTEM IMP FEE	3,566	1,605	2,500	3,500
COURT SVCS ASSESSED FEE	3,568	1,610	2,000	3,500
JAIL FEE REIMBURSEMENTS	2,454	6,877	2,000	5,000
POLICE REPORT FEES	2,765	2,510	2,000	2,500
FALSE ALARM FEES	480	0	200	500
FINES & FEES TOTAL	195,590	121,286	141,700	190,000
BUILDING PERMITS	296,549	140,682	120,000	150,000
ZONING, PLATTING, VARIANCE	2,000	175	300	300
CONTRACTORS LICENSES	31,636	25,450	20,000	25,000
ADMINISTRATIVE FEES	57,500	0	2,500	2,500
BUSINESS LICENSES	3,675	3,475	3,500	3,500
COMMUNITY ROOM RENTAL	2,200	3,835	1,000	2,000
ANIMAL LICENSES/PERMITS	3,160	3,020	2,500	3,000
GARAGE SALES	442	366	200	350
FIREWORKS PERMITS	6,800	11,900	9,700	10,000
PERMITS & LICENSES TOTAL	\$ 98,750	\$ 188,903	\$ 159,700	\$ 196,650



Line Item Budget: General Fund Revenue

	2013	2014	2015	2016
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
RECREATION PROGRAM FEES	\$ 56,650	\$ 59,450	\$ 55,000	\$ 60,000
RECREATION DAY FEES/PASS	5,473	4,838	5,500	5,000
RECREATION FAC RENTAL INC	9,614	10,165	7,000	10,000
RECREATION CONCESSIONS & MISC FEES	246	322	200	200
RECREATION MISC FEES	0	50	0	0
RECREATION TOTAL	71,982	74,825	67,700	75,200
CP POOL - DAY FEES	4,152	4,314	4,000	4,500
CP POOL - PROGRAMS/LESSONS	5,019	6,202	4,000	5,000
CP POOL - MEMBERSHIPS	3,720	3,740	3,500	3,750
CP POOL - FACILITY RENTALS	2,004	2,160	2,000	2,200
CP POOL - MISC INCOME	110	0	0	0
CP POOL - HOA DUES/PAYMENTS	10,800	14,550	13,650	16,000
POOL TOTAL	25,804	30,966	27,150	31,450
BUREAU OF JUSTICE - VEST PRO	0	3,271	1,000	1,000
GRANTS-SG CO DEPT AGING	14,402	21,598	18,000	18,000
GRANTS-POLICE SALARY	1,999	3,399	2,000	3,000
GRANTS TOTAL	16,401	28,268	21,000	22,000
INTEREST ON INVESTMENTS	1,734	1,134	800	1,200
LEASE PYMT/OLD CITY HALL BLD	35,821	36,454	35,820	36,500
LEASE PMNTS/SPRINT TOWER	6,801	7,005	7,600	8,000
MISC. INCOME	2,138	964	2,000	2,000
MISC. REIMBURSEMENTS	15,236	22,891	5,000	15,000
SALES OF EQUIPMENT	0	9,630	2,000	2,000
OTHER MISC TOTAL	61,729	78,079	53,220	64,700
RESIDENTIAL LOT SALES	377,340	169,894	280,000	280,000
LAND REVENUE	377,340	169,894	280,000	280,000
TRANSFER IN	0	0	704,746	0
GENERAL FUND TOTAL NEW REVENUES	\$ 4,499,287	\$ 4,141,008	\$ 5,420,745	\$ 5,129,463



General Fund: Expenditures

The City maintains 12 General Fund Departments

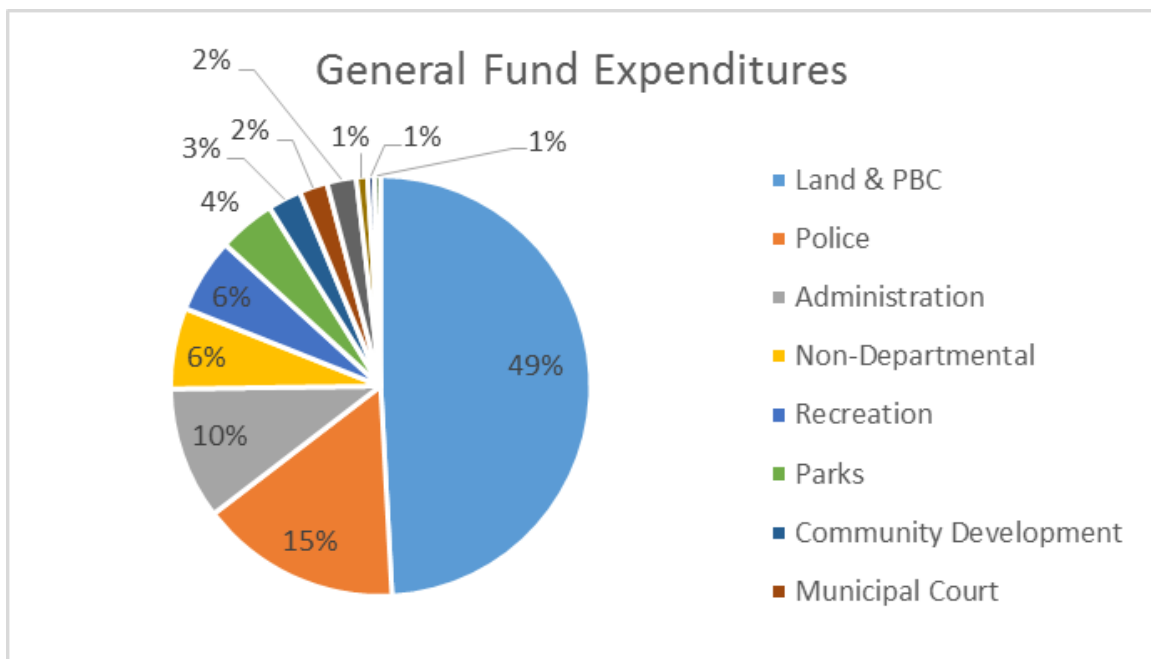
\$3,100,000 allocated for PBC & Land related expenses (50% of all expenditures / 60% of new revenues)

\$1,135,000	Land refinance debt service payment
\$720,000	Special Assessments & Taxes
\$351,000	City Hall & Pool debt payments
\$263,000	Related GO Bond debt service payments
\$75,000	Other Contractual expenses
\$550,000+	Budget authority for principal payment/debt reserve transfer

50% of expenditure budget covers all other General Fund operating costs

\$2,859,769 available for all other General Fund operations

\$869,569	Police
\$572,050	Administration
\$351,000	Non-Departmental
\$322,200	Recreation
\$246,700	Parks
\$145,200	Community Development
\$121,750	Municipal Court
\$126,400	Planning & Zoning
\$48,900	Pool
\$28,700	Senior Center
\$27,300	Mayor & Council

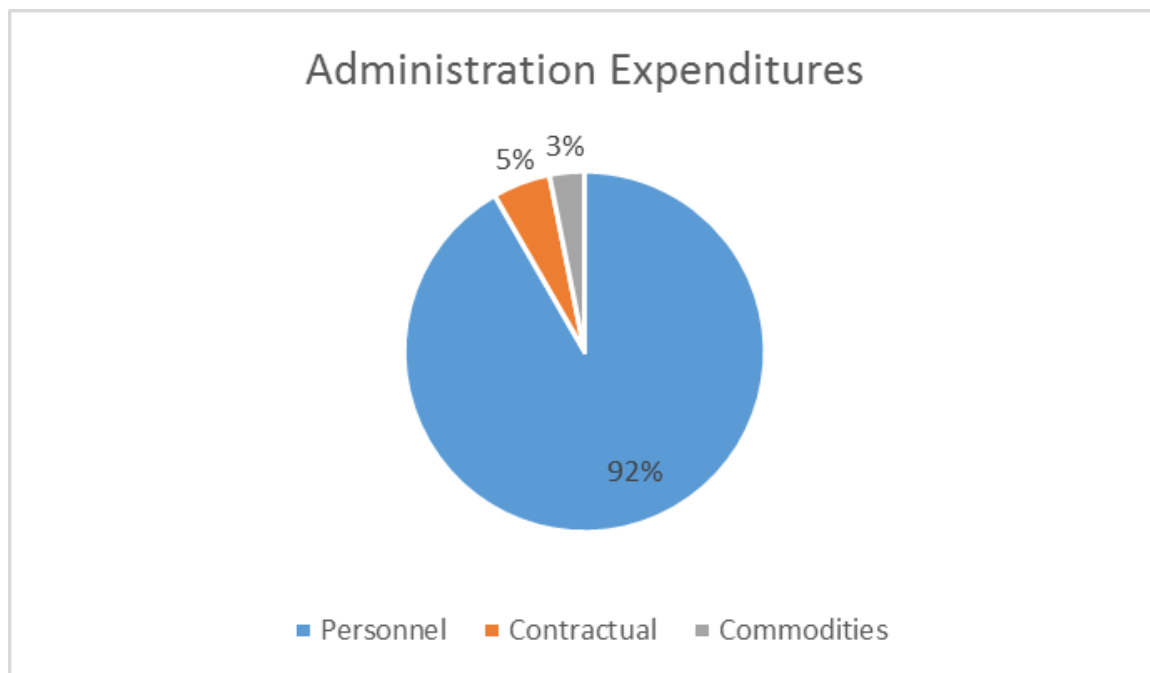


General Fund: Administration

The mission of the Administration Department is to assist all departments, carry out City Council policies, safeguard the City's financial resources and provide outstanding customer service. The City Manager, as the Chief Administrative Officer of the City, is charged with carrying out the Council's policies and decisions to ensure the entire community is being effectively and efficiently served. Department heads report directly to the City Manager.

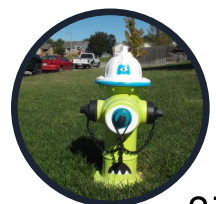


The Administration Department is comprised of the City Manager, City Attorney, Assistant City Manager/Finance Director, City Treasurer, City Clerk/Utility Clerk and Administrative/Senior Assistant; a portion of this position's salary is paid from the Senior Department. Prior to 2015, a portion of the salaries for all Administration employees was paid out of the Water and Waste Water funds because staff members spend part of their time on tasks for these two funds. In 2015 and beyond, each employee is be paid only out of one fund for better tracking and reporting. Also, all employee benefits are now paid out of each department/fund rather than out of the Employee Benefit Fund that was closed out at the start of 2015. Personnel costs are the largest expense for the Administration Department.



Line Item Budget: General Fund Administration

	2013	2014	2015	2016
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 131,023	\$ 144,562	\$ 390,000	\$ 377,000
OVERTIME CONTINGENCY	2,118	1,279	2,500	2,500
FICA	0	0	30,000	30,000
KPERS	0	0	26,000	30,000
457	0	0	7,000	8,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	50,000	52,000
WORKMANS COMP	0	0	1,000	10,000
UNEMPLOYMENT EXPENSE	0	0	18,000	15,000
PERSONNEL TOTAL	133,142	145,841	524,500	524,500
COMPUTER SUPPORT SERVICES	3,328	4,646	5,000	0
CONTRACTUAL SERVICES	1,257	587	1,000	1,000
LIABILITY INSURANCE	5,259	6,076	6,000	6,000
COMMUNICATION SERVICES	3,458	3,622	3,000	4,000
UTILITIES	16,104	16,815	18,000	18,000
REFUNDS	497	383	0	0
CONTRACTUAL TOTAL	29,902	32,130	33,000	29,600
PROFESSIONAL DUES/MEMBER	1,328	1,918	1,500	1,500
OFFICE SUPPLIES	5,250	4,805	4,500	4,500
OFFICE EQUIP/FURNISHINGS	3,464	3,926	2,000	2,000
POSTAGE	1,225	1,263	1,000	1,200
PUBLICATIONS	915	1,345	800	1,000
SAFETY EQUIP & SUPPLIES	16	0	0	0
MERCHANDISE TSF OR DIST	89	17	500	250
TRAINING & CONFERENCES	9,029	7,376	8,000	7,500
COMMODITIES TOTAL	21,315	20,649	18,300	17,950
ADMINISTRATION DEPT TOTAL	\$ 184,359	\$ 198,620	\$ 575,800	\$ 572,050

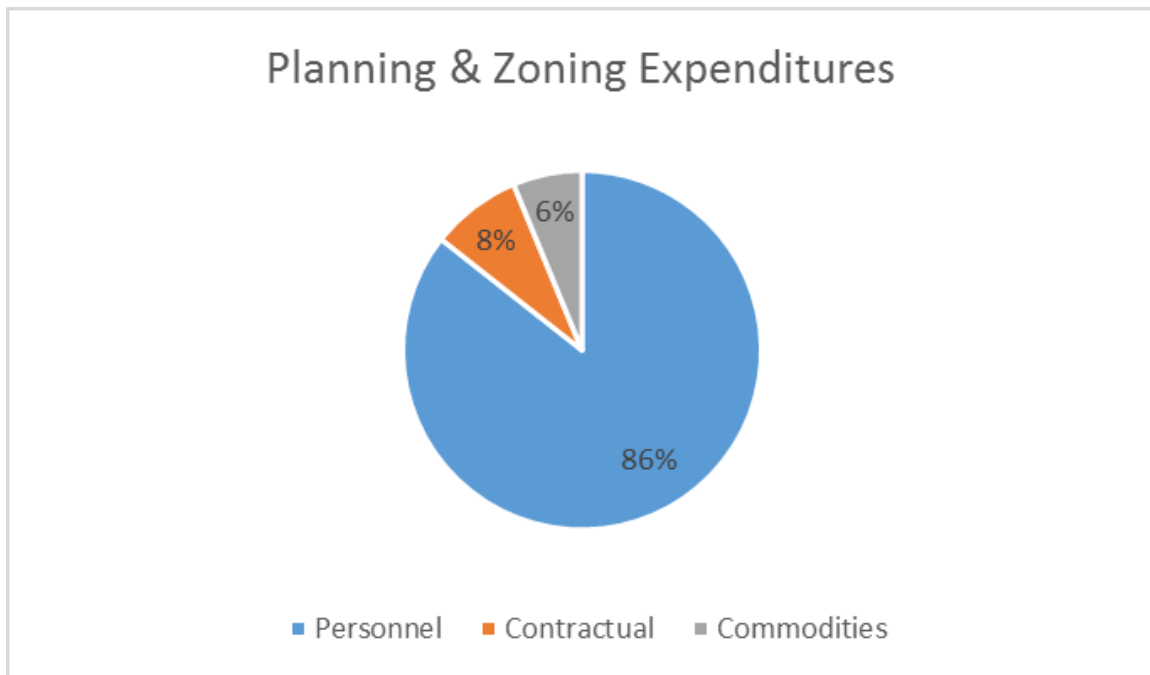


General Fund: Planning & Zoning

The mission of the Planning & Zoning Department is to ensure public safety through enforcement of proper building codes and licenses, and enforce regulations regarding businesses within the City. Planning & Zoning is responsible for the administration of the zoning and subdivision codes, as well as long-range community planning.

This budget includes salary for one full-time Planning and Zoning Director and a part-time Planning and Zoning Assistant position. Responsibilities of the Director are to examine building plans, issue permits and review compliance with zoning regulations. The Director also serves as the Zoning Official and assists with the Planning Commission agenda, corresponds with developers, reviews plats and works with zoning requests.

The Planning and Zoning Director is responsible for all private and public building construction inspections to enforce the City's codes in all areas. Other responsibilities of the position include occupancy inspections for new commercial locations and identification of public nuisances and of dangerous structures. All maintenance of the City Hall building is overseen by this position as well.



Line Item Budget: General Fund Planning & Zoning

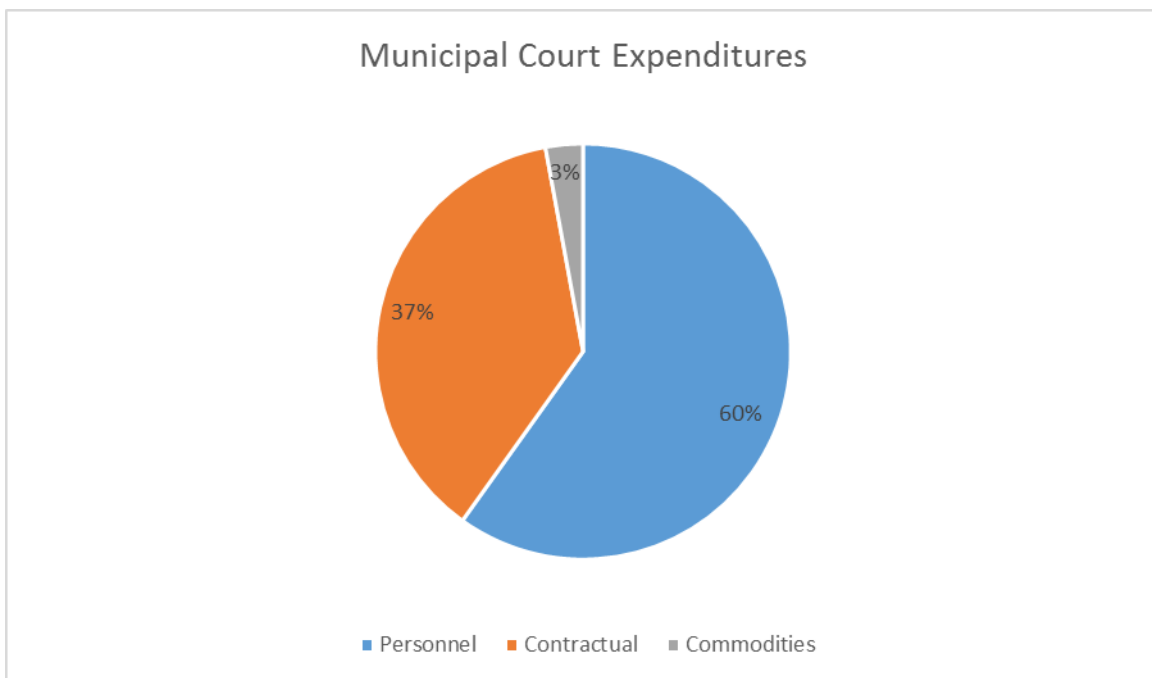
PLANNING & ZONING DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 50,227	\$ 59,226	\$ 72,000	\$ 75,000
OVERTIME CONTINGENCY	1,501	1,205	2,000	2,000
FICA	0	0	5,500	6,000
KPERS	0	0	7,000	7,200
HEALTH/DENTAL/LIFE EXPENSE	0	0	10,000	10,000
WORKMANS COMP	0	0	4,000	4,500
UNEMPLOYMENT EXPENSE	0	0	3,500	3,500
PERSONNEL TOTAL	51,728	60,431	104,000	108,200
COMPUTER SUPPORT SERVICES	983	2,224	1,500	0
CONTRACTUAL SERVICES	1,065	3,883	400	3,500
LIABILITY INSURANCE	610	1,718	2,000	2,200
ENGINEERING SERVICES	27,228	113	2,000	2,000
COMMUNICATION SERVICES	423	1,183	1,000	1,400
UTILITIES	0	0	1,500	1,200
CONTRACTUAL TOTAL	30,310	9,121	8,400	10,300
PROFESSIONAL DUES/MEMBER	452	411	500	500
OFFICE SUPPLIES	323	306	600	600
OFFICE EQUIP/FURNISHINGS	2,118	307	500	500
POSTAGE	834	1,164	800	1,300
PUBLICATIONS/PRINTINGS	385	889	1,000	1,000
SAFETY EQUIP & SUPPLIES	12	14	0	0
UNIFORMS/CLOTHING	370	283	300	300
TRAINING & CONFERENCES	1,531	1,277	2,000	2,000
VEHICLE/EQUIP MAINT/REP	136	633	500	500
PETROLEUM PRODUCTS	982	1,025	1,500	1,200
COMMODITIES TOTAL	7,143	6,310	7,700	7,900
VEH/EQUIP LEASE/PURCHASE	6,499	0	0	0
CAPITAL OUTLAY TOTAL	6,499	0	0	0
PLANNING & ZONING DEPT TOTAL	\$ 95,680	\$ 75,861	\$ 120,100	\$ 126,400



General Fund: Municipal Court

The mission of the Municipal Court Department is to provide a strong municipal court system for the trial and interpretation of municipal regulations. The Municipal Court strives to ensure that individuals charged with violating Bel Aire ordinances receive a fair and just hearing. The Court adjudicates City traffic violations, DUI charges, shoplifting and parking violations. The Court also processes City code violations, such as those involving neglected properties.

The Municipal Court budget provides for one full-time Court Clerk/Police Clerk position, one part-time prosecutor position and a part-time municipal judge position.



Line Item Budget: General Fund Municipal Court

MUNICIPAL COURT DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 56,999	\$ 60,059	\$ 55,000	\$ 55,000
OVERTIME CONTINGENCY	1,475	2,853	1,500	2,500
FICA	0	0	4,000	4,200
KPERS	0	0	3,500	4,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	4,500	4,500
WORKMANS COMP	0	0	200	200
UNEMPLOYMENT EXPENSE	0	0	2,500	2,500
PERSONNEL TOTAL	58,473	62,913	71,200	72,900
COMPUTER SUPPORT SERVICES	551	1,586	1,000	0
CONTRACTUAL SERVICES	549	553	700	700
COURT APPT ATTY/INVESTIG	3,497	4,375	5,000	5,000
LIABILITY INSURANCE	963	896	1,000	1,000
LEGAL SERVICES (judge & prosecutor)	7,760	3,890	15,000	10,000
COMMUNICATION SERVICES	302	360	400	400
UTILITIES	2,567	3,005	3,000	3,200
REFUNDS	50	0	0	0
INMATE HOUSING FEES	14,750	21,255	30,000	25,000
CONTRACTUAL TOTAL	30,990	35,920	56,100	45,300
PROFESSIONAL DUES/MEMBER	93	25	100	100
OFFICE SUPPLIES	916	704	1,000	1,000
OFFICE EQUIP/FURNISHINGS	0	1,029	500	500
POSTAGE	604	589	1,000	1,000
PUBLICATIONS/PRINTING	350	222	300	300
UNIFORMS/CLOTHING	10	0	0	0
TRAINING & CONFERENCES	288	604	650	650
COMMODITIES TOTAL	2,261	3,172	3,550	3,550
MUNICIPAL COURT DEPT TOTAL	\$ 91,724	\$ 102,005	\$ 130,850	\$ 121,750

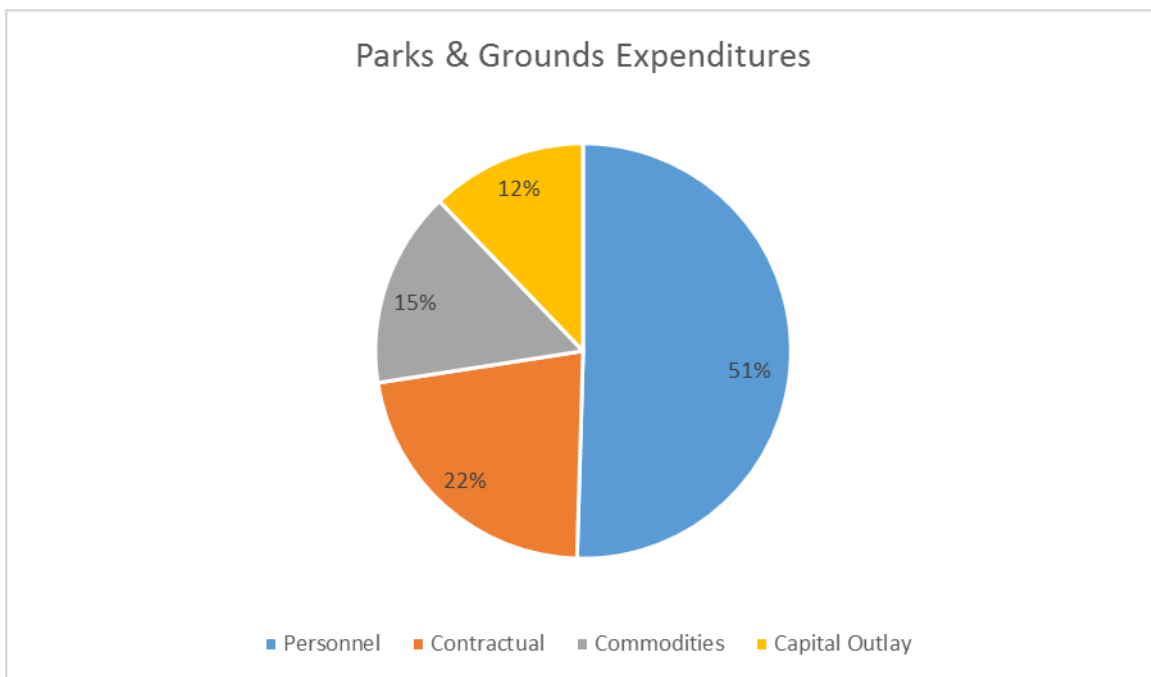


General Fund: Parks & Grounds

The mission of the Parks & Grounds Department is to provide a cost-effective system of safe and attractive parks and grounds that enhance the quality of life for the residents and visitors of Bel Aire. The Parks & Grounds Department maintains eight public parks, eight lakes, 17 miles of roadway ditches, over 500 trees in public areas, Central Park Pool and vacant lots in Central Park, rights-of-way and public buildings and grounds. Parks staff are also responsible for equipment installation, maintenance, landscaping, building repairs and other issues or special projects as they arise.

Personnel is the largest expenditure category for the Parks & Grounds Department due to the labor intensive nature of the department. Personnel are partially paid through the Special Highway Fund for maintenance of public rights-of-way. The Parks budget supports a full-time Arborist and two full-time Equipment Operator I.

The Capital Outlay budget includes \$30,000 for safety surfacing at a playground for 2016.



Line Item Budget: General Fund Parks & Grounds

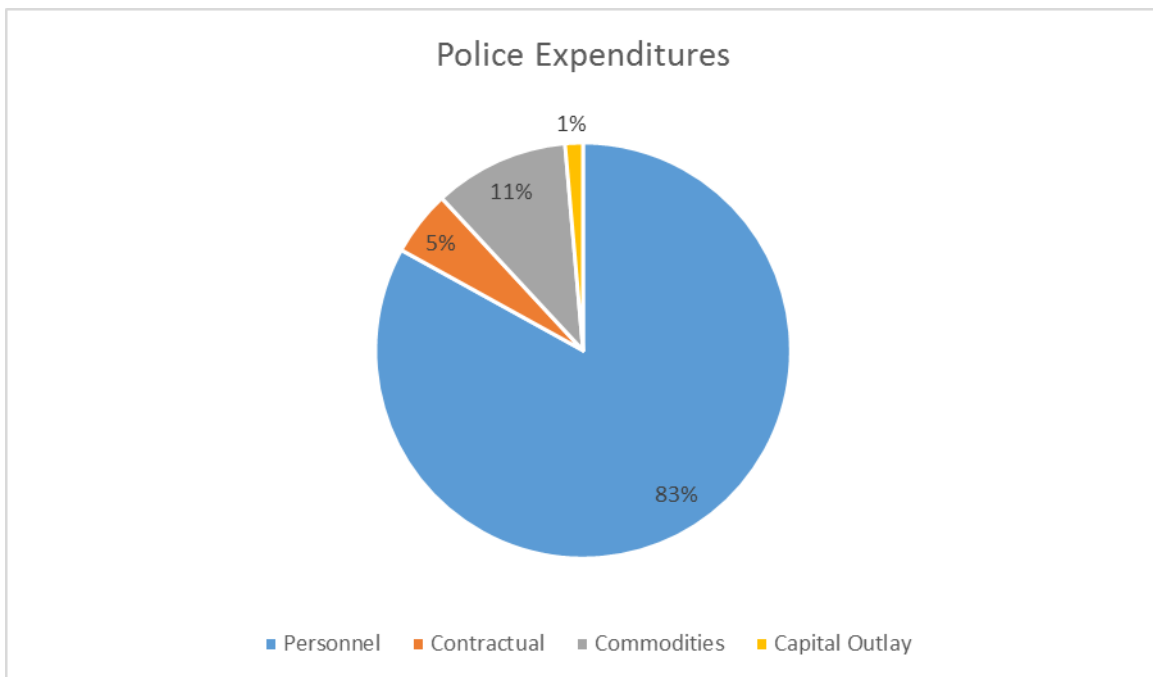
PARKS & GROUNDS DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 100,688	\$ 80,324	\$ 80,000	\$ 92,000
OVERTIME CONTINGENCY	437	0	1,000	1,000
FICA	0	0	6,000	7,500
KPERS	0	0	6,200	10,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	4,000	4,000
WORKMANS COMP	0	0	2,600	3,000
UNEMPLOYMENT EXPENSE	0	0	3,500	7,000
PERSONNEL TOTAL	101,125	80,324	103,300	124,500
COMPUTER SUPPORT SERVICES	0	0	200	0
MOWING SERVICES	11,160	10,760	35,000	35,000
CONTRACTUAL SERVICES	3,813	1,855	4,000	4,000
LIABILITY INSURANCE	4,542	6,460	7,000	7,500
COMMUNICATION SERVICES	858	1,358	1,500	1,500
UTILITIES	5,026	6,040	4,500	6,500
CONTRACTUAL TOTAL	25,399	26,474	52,200	54,500
AGRICULT/HORTICULT SUPPLY	414	3,890	2,000	4,500
TREES	2,509	2,144	2,500	2,500
CHEMICALS	966	971	1,500	1,200
IRRIGATION SYSTEMS	3,028	3,559	3,500	5,000
PROFESSIONAL DUES/MEMBER	185	50	300	300
COMMUNITY RELATIONS/EVENT	0	52	0	1,000
OFFICE SUPPLIES	169	130	400	400
OFFICE EQUIP/FURNISHINGS	260	8	500	500
POSTAGE	0	1	0	0
CLEANING SUPPLIES	201	208	400	400
SAFETY EQUIP & SUPPLIES	353	117	600	500
UNIFORMS/CLOTHING	296	170	800	700
TRAINING & CONFERENCES	237	624	1,000	700
MINOR EQUIP: TOOLS,ELECT	537	1,867	2,500	2,000
VEH/EQUIP REPAIRS & MAINT	4,838	5,875	6,500	6,000
PETROLEUM PRODUCTS	8,788	7,640	10,000	8,500
CONSTRUCTION MATERIAL/SUP	1,046	609	1,500	1,000
SIGNS, MATERIAL/SUPPLIES	971	844	1,000	1,000
RECREATIONAL EQUIP/SUPPLY	1,078	775	2,000	1,500
COMMODITIES TOTAL	25,960	29,535	37,000	37,700
VEH/EQUIP LEASE/PURCHASES	11,748	9,774	20,000	0
PARK EQUIPMENT	0	45	0	0
PUBLIC GROUNDS IMPROVMENT	0	6,900	25,000	30,000
CAPITAL OUTLAY TOTAL	11,748	16,719	45,000	30,000
PARKS & GROUNDS DEPT TOTAL	\$ 164,232	\$ 153,052	\$ 237,500	\$ 246,700

General Fund: Police

The mission of the Police Department is to create a partnership with the community by providing professional Law Enforcement services emphasizing quality of life, individual rights, dignity, respect and confidence within the community. The Bel Aire Police Department is committed to excellence through positive interaction with the community to ensure quality of service. The Department strives to protect life and property, prevent crime, apprehend criminals, recover stolen property, enforce regulatory ordinances and provide general police services.

There are 13 commissioned police personnel to provide 24 hour coverage 7 days per week.

Included in the Capital Outlay budget is \$12,169 towards a lease-purchase payment for new radios. These annual payments began in 2009 and continue through 2018. The Police Department was required to purchase the radios to comply with frequency changes that were implemented by the emergency management system for the State of Kansas and Sedgwick County 911.



Line Item Budget: General Fund Police

POLICE DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 397,869	\$ 326,361	\$ 485,000	\$ 500,000
OVERTIME CONTINGENCY	5,635	12,537	10,000	15,000
FICA	0	0	40,000	40,000
KPERS	0	0	47,000	52,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	75,000	80,000
WORKMANS COMP	0	0	15,000	15,000
UNEMPLOYMENT EXPENSE	0	0	24,000	20,000
PERSONNEL TOTAL	403,504	338,898	696,000	722,000
ANIMAL CONTROL	-	0		500
COMPUTER SUPPORT SERVICES	6,755	11,220	7,000	0
CONTRACTUAL SERVICES	7,930	8,885	6,300	5,000
LIABILITY INSURANCE	18,250	21,093	20,000	22,000
MEDICAL SERVICES	692	2,422	1,000	2,000
COMMUNICATION SERVICES	5,087	8,466	8,000	9,500
UTILITIES	3,951	4,623	5,000	5,000
CONTRACTUAL TOTAL	42,665	56,708	47,300	44,000
PROFESSIONAL DUES/MEMBER	500	430	600	1,000
COMMUNITY RELATIONS/EVENT	705	516	600	1,000
OFFICE SUPPLIES	1,770	1,396	1,800	1,800
OFFICE EQUIP/FURNISHINGS	964	2,417	1,500	4,000
POSTAGE	286	493	500	600
PRINTING & PUBLICATIONS	1,664	2,772	2,000	2,500
CLEANING SUPPLIES	0	38	0	0
SAFETY EQUIP & SUPPLIES	7,879	3,335	5,000	5,000
MERCHANDISE TSF OR DIST	566	111	0	500
UNIFORMS/CLOTHING	5,310	9,475	8,000	8,000
TRAINING & CONFERENCES	2,846	4,576	8,000	8,000
MINOR EQUIP: TOOLS,ELECT	81	0	0	0
VEH/EQUIP REPAIRS & MAINT	12,231	12,703	16,500	12,000
PETROLEUM PRODUCTS	28,343	21,330	35,000	35,000
CONSTRUCTION MATERIAL/SUP	1,172	47	0	0
POLICE SUPPLIES	4,612	10,580	5,000	12,000
RADIO/COMMUNICATION EQUIP	0	228	0	0
COMMODITIES TOTAL	68,929	70,446	84,500	91,400
VEH/EQUIP LEASE/PURCHASE	12,169	74,134	38,145	12,169
CAPITAL OUTLAY TOTAL	12,169	74,134	38,145	12,169
POLICE DEPT TOTAL	\$ 527,266	\$ 540,186	\$ 865,945	\$ 869,569

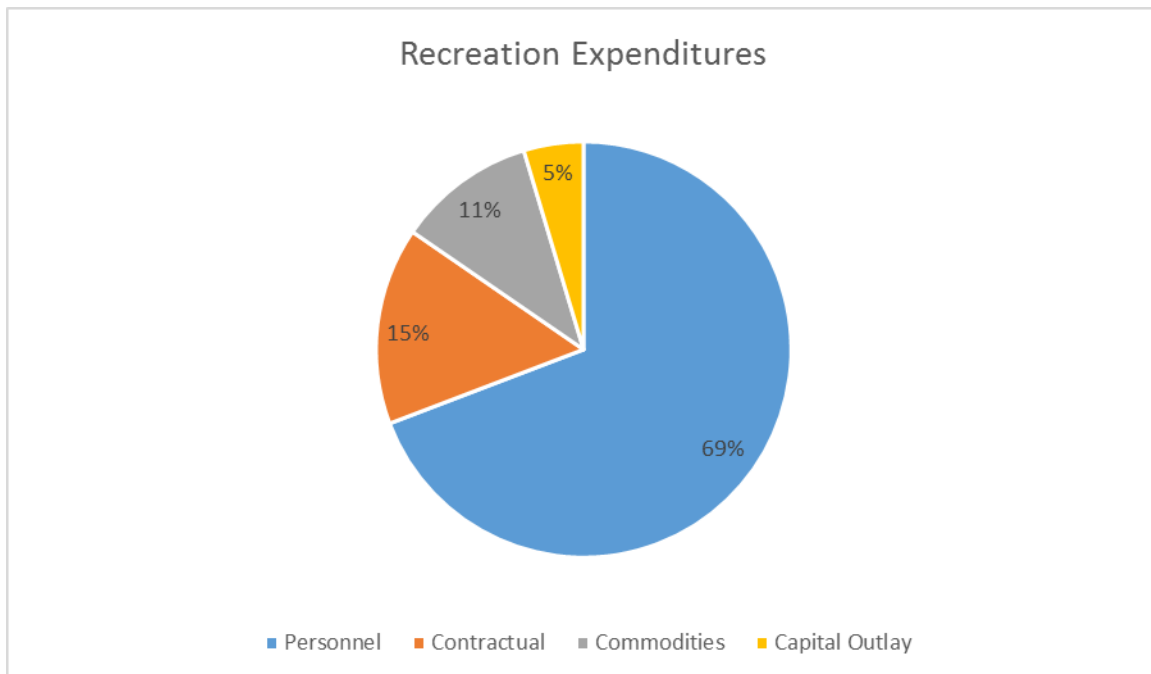
General Fund: Recreation

The mission of the Recreation Department is to provide high quality recreational opportunities, promote community through organized programs and provide excellent customer service.

The Recreation Center offers a 15,000 square foot facility with gymnasium, activity rooms, fitness center and game room. In addition, multiple fields for baseball, softball, flag football and soccer are located on the property. A playground, walking trail and green space are also available for residents. More than 25,000 people attend the recreation center annually. The Recreation Department also oversees the Central Park Pool.

The Personnel budget includes the salary for one full-time Recreation/Senior Director, one full-time Recreation Program Supervisor, and four part-time staff members. The largest Contractual expenses are for program instructors and utilities. For 2016, \$15,000 has been budgeted for new fitness equipment in Capital Outlay.

The Recreation Director has the additional responsibility of overseeing the Senior programming as well. Recreation staff now assist with senior activities that are funded through the Senior budget.



Line Item Budget: General Fund Recreation

RECREATION DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 114,202	\$ 120,987	\$ 170,000	\$ 170,000
FICA	0	0	13,000	13,000
KPERS	0	0	11,000	11,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	20,000	20,000
WORKMANS COMP	0	0	2,000	2,000
UNEMPLOYMENT EXPENSE	0	0	7,000	7,000
PERSONNEL TOTAL	114,202	120,987	223,000	223,000
COMPUTER SUPPORT SERVICES	1,517	3,027	2,000	0
CONTRACTUAL SERVICES	2,742	7,741	4,500	5,000
LIABILITY INSURANCE	3,489	9,080	10,000	10,000
MEDICAL SERVICES	0	40	0	0
RECREATION INSTRUCTORS	11,847	12,930	15,000	15,000
JANITORIAL SERVICES	700	300	1,500	1,500
COMMUNICATIONS SERVICES	3,490	3,771	3,600	4,000
UTILITIES	10,955	12,694	13,000	14,000
CONTRACTUAL TOTAL	34,741	49,583	49,600	49,500
AGRICULT/HORTICULT SUPPLY	1,482	4,511	5,000	5,000
CHEMICALS	2,761	3,586	5,000	4,200
PROFESSIONAL DUES/MEMBER	315	510	700	700
COMMUNITY RELATIONS/EVENT	61	27	200	200
OFFICE SUPPLIES	1,059	745	1,200	1,000
OFFICE EQUIP/FURNISHINGS	203	1,132	700	500
POSTAGE	64	129	100	200
PUBLICATIONS	221	272	500	500
CLEANING SUPPLIES	1,146	1,251	1,500	1,400
SAFETY EQUIP & SUPPLIES	44	558	0	0
MERCHANDISE TSF OR DIST	5,472	5,210	6,000	6,500
UNIFORMS/CLOTHING	476	448	800	800
TRAINING & CONFERENCES	990	1,005	1,200	1,200
MINOR EQUIP: TOOLS,ELECT	802	1,030	2,000	1,000
VEH/EQUIP REPAIRS & MAINT	1,447	484	2,000	1,000
PETROLEUM PRODUCTS	2,549	2,537	3,000	3,000
CONSTRUCTION MATERIAL/SUP	5,896	1,705	2,500	2,000
SIGNS & MATERIALS	100	333	1,000	500
RECREATIONAL EQUIP/SUPPLY	2,418	4,351	7,000	5,000
COMMODITIES TOTAL	27,507	29,824	40,400	34,700
VEH/EQUIP LEASE/PURCHASE	6,457	0	0	15,000
CAPITAL OUTLAY TOTAL	6,457	0	0	15,000
RECREATION DEPT TOTAL	\$ 182,907	\$ 200,394	\$ 313,000	\$ 322,200

General Fund: Central Park Pool

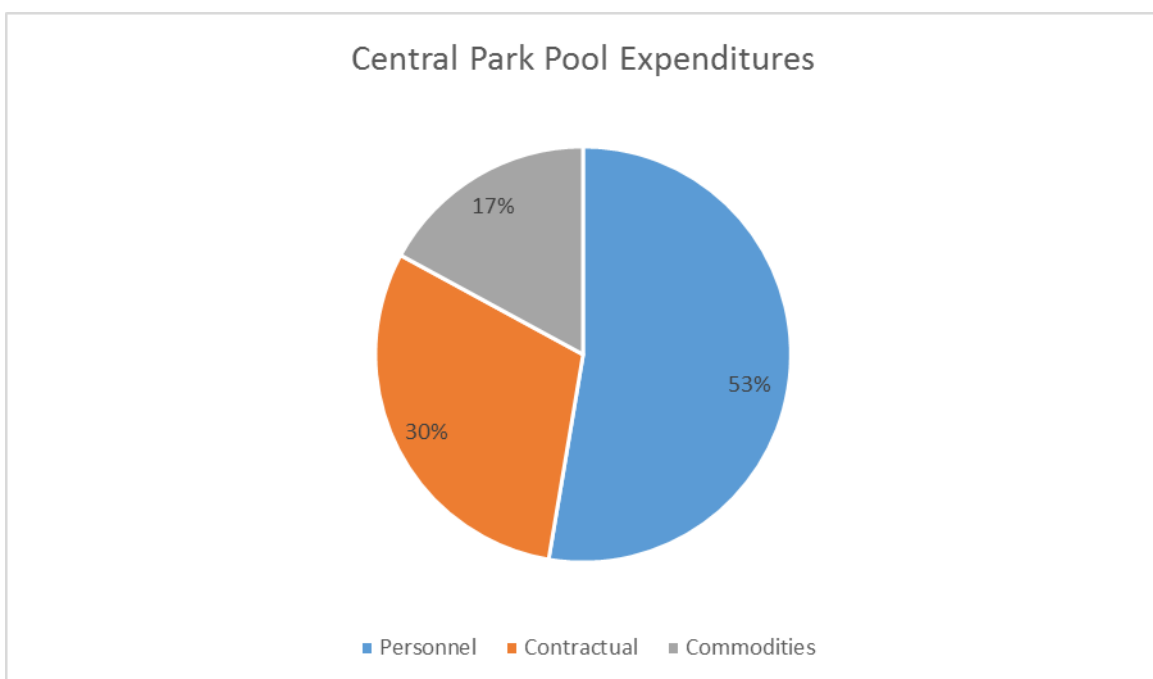
The Mission of the Central Park Pool is to provide high quality of life, help to market the lots in Central Park, maintain the Central Park Pool to the highest standard, maintain the grounds, trees and shrubbery of the area and provide an enjoyable opportunity for swimming.

The Central Park Pool is operated by the City of Bel Aire and is open to the public. Anyone can utilize the pool through daily fees or annual memberships. Operations of the pool are roughly from the end of school in May until school starts in August, weather permitting. The pool offers open swimming, swimming lessons and is available for rent. All members of the Central Park Home Owner's Association enjoy family memberships to the pool as part of their annual dues.

Personnel in this department are all seasonal pool staff. The Recreation Director oversees daily operations and staff at the pool. Parks & Grounds staff maintain landscaping of the public areas for this department.

In 2015, \$39,000 was budgeted in Capital Improvement to cover the cost of resurfacing the pool and repairing the concrete surrounding the pool. No funds have been budgeted in Capital Improvement for 2016.

Pool revenues are receipted into the General Fund and anticipated to increase from 27,000 to 31,450 due to increased home sales resulting in more memberships.



Line Item Budget: General Fund Central Park Pool

CENTRAL PARK POOL DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
POOL SALARIES	\$ 16,760	\$ 16,110	\$ 22,000	\$ 22,000
FICA	0	0	2,000	2,000
WORKMANS COMP	0	0	750	750
UNEMPLOYMENT EXPENSE	0	0	1,000	1,000
PERSONNEL TOTAL	16,760	16,110	25,750	25,750
CONTRACTUAL SERVICES	7,647	8,088	7,500	8,500
LIABILITY INSURANCE	1,216	1,227	1,000	1,300
MEDICAL SERVICES	280	320	500	500
COMMUNICATION SERVICES	578	391	500	500
UTILITIES	2,792	3,282	3,500	4,000
CONTRACTUAL TOTAL	12,513	13,308	13,000	14,800
AG/HORTICULTURE SUPPLY	481	215	500	500
CHEMICALS	4,715	2,832	3,000	4,500
OFFICE SUPPLIES	0	0	100	100
CLEANING SUPPLIES	306	3,070	400	400
SAFETY EQUIP/SUPPLY	0	156	0	0
UNIFORMS/CLOTHING	371	972	500	500
TRAINING/CONFERENCES	0	0	250	250
MINOR EQUIP/TOOLS	13	5,347	200	1,500
EQUIPMENT REPAIRS/MAINT	0	285	650	500
RECREATIONAL EQUIP/SUPPLY	3,495	390	100	100
COMMODITIES TOTAL	9,382	13,267	5,700	8,350
PUBLIC GROUNDS IMPROVEMENTS	0	0	39,000	0
CENTRAL PARK POOL DEPT TOTAL	\$ 38,655	\$ 42,685	\$ 83,450	\$ 48,900



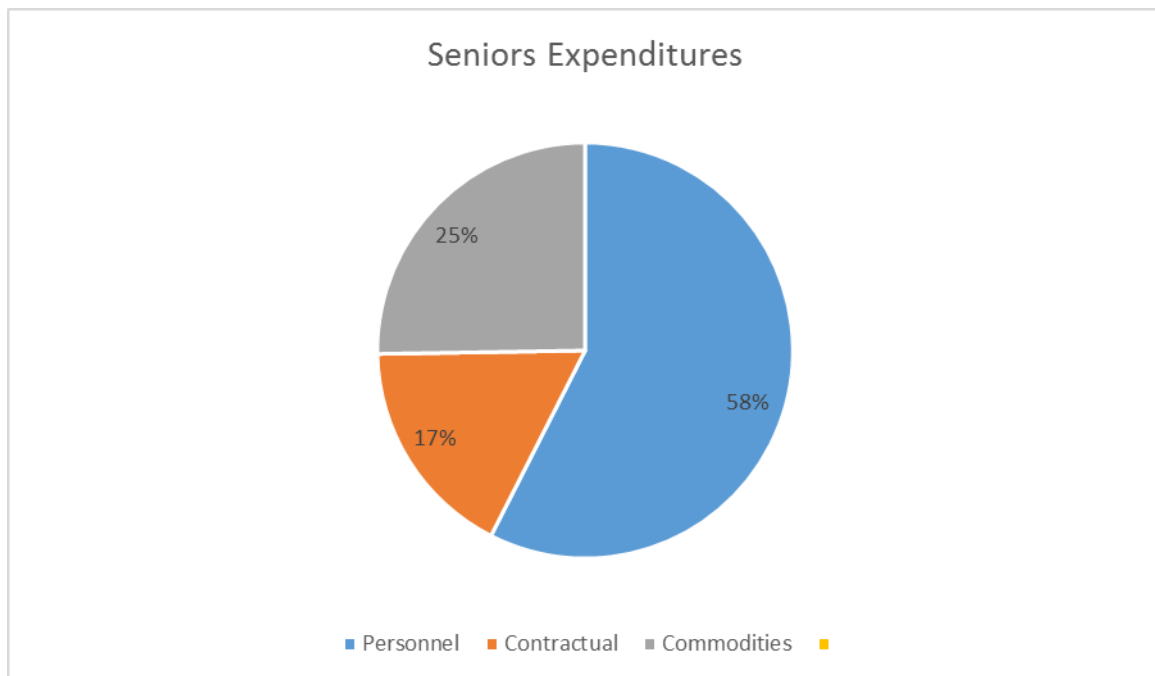
General Fund: Seniors

The mission of the Senior Department is to enrich the lives of seniors in the Bel Aire area through programs and services that will improve health and wellness, decrease isolation and provide social, economic and educational opportunities. The Senior Center, located in City Hall, and the Bel Aire Recreation Center serve as gathering places where citizens come for fellowship, information and recreation.

The City receives an annual grant from Sedgwick County to help fund the management and activities of the Senior Department. The 2016 revenue budget includes \$18,000 of revenue from this grant,. County contracts are negotiated on an annual basis.

Part of the salary for a Senior Coordinator position is funded through this department and supervised by the Recreation/Senior Director. This position assists with record keeping, planning of activities, scheduling events and assisting the Director as needed.

Funding for instructors and utility expenses are the largest Contractual obligations in the Senior budget. Instructors provide educational and entertaining programming required by the terms of the Sedgwick County contract.



Line Item Budget: General Fund Seniors

SENIOR DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 16,167	\$ 16,077	\$ 14,500	\$ 16,500
OVERTIME CONTINGENCY	0	0	0	0
FICA	0	0	1,200	0
WORKMANS COMP	0	0	100	0
UNEMPLOYMENT EXPENSE	0	0	700	0
PERSONNEL TOTAL	16,167	16,077	16,500	16,500
COMPUTER SUPPORT	261	140	500	0
LIABILITY INSURANCE	0	448	500	1,000
INSTRUCTORS	3,050	0	3,500	1,100
COMMUNICATIONS SVCS	604	841	600	900
UTILITIES	1,382	1,618	1,500	1,800
REIMBURSEMENTS	132	0	150	150
CONTRACTUAL TOTAL	5,429	3,046	6,750	4,950
DUES & MEMBERSHIPS	195	0	200	200
COMM RELATIONS/EVENTS	1,753	2,744	1,650	1,650
SENIOR GRANTS/DONATIONS	0	0	2,500	2,500
OFFICE SUPPLIES	159	393	300	300
OFFICE EQUIP/FURNISHINGS	635	267	300	300
POSTAGE	316	234	100	100
PUBLICATIONS	140	285	100	100
ADVERTISING/MARKETING	0	0	100	100
MERCH FOR TRANS / DISTRIBUTION	0	40	0	0
TRAINING & CONFERENCES	57	10	200	2,000
COMMODITIES TOTAL	3,255	3,974	5,450	7,250
SENIOR CENTER TOTAL	\$ 24,851	\$ 23,097	\$ 28,700	\$ 28,700

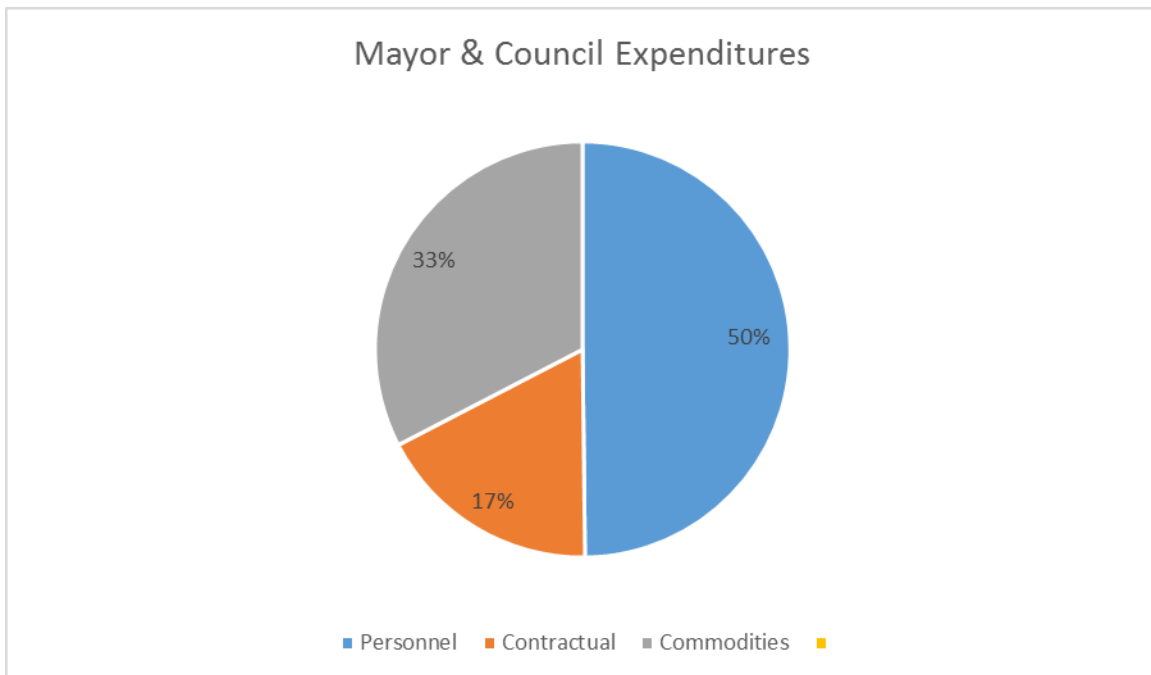


General Fund: Mayor & Council

The mission of the Mayor and City Council is to provide legislative direction by adopting policies and ordinances in accordance with the values of the community.

The City of Bel Aire is governed by the Council-Manager form of government. The Mayor serves for two years and is not limited on the number of terms. Council Members are elected to four year terms and are also not limited on the number of terms. Elections are held on the in November of every odd numbered year. The Mayor and Council Members are elected at-large which means that every citizen in the community has the opportunity to vote on the Mayor and every member on the City Council. In 2015, the Mayor and two Council positions were re-elected.

<u>2015 Mayor and City Council Members</u>	<u>Elected</u>	<u>Current Term Expires</u>
Mayor David Austin	2013	2017
Peggy O'Donnell	2005	2017
Kenneth Lee	2012	2015 (Resigned 9-1-15)
Dr. Ramona Becker	2013	2017
Guy MacDonald	2013	2017
Betty Martine	2013	2019



Line Item Budget: General Fund Mayor & Council

MAYOR & COUNCIL DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 9,210	\$ 10,500	\$ 12,000	\$ 12,000
FICA	0	0	1000	1000
WORKMANS COMP	0	0	50	50
UNEMPLOYMENT EXPENSE	0	0	550	550
PERSONNEL TOTAL	9,210	10,500	13,600	13,600
COMPUTER SUPPORT SERVICES	401	952	600	0
CONTRACTUAL SERVICES	776	2,302	800	2,000
LIABILITY INSURANCE	0	0	2,500	2,500
COMMUNICATION SERVICES	0	1,051	300	300
CONTRACTUAL TOTAL	1,177	4,306	4,200	4,800
PROFESSIONAL DUES/MEMBERSHIPS	50	0	3,000	3,000
COMM RELATIONS/EVENTS	88	30	0	0
OFFICE SUPPLIES	361	385	200	200
OFFICE EQUIP / FURNISHINGS	0	1,905	0	0
POSTAGE	125	188	100	100
PRINTING & PUBLICATIONS	6,933	6,137	1,000	1,000
MERCH FOR TSF OR DIST	706	106	1,000	600
TRAINING & CONFERENCES	4,983	1,718	5,000	4,000
COMMODITIES TOTAL	13,246	10,470	10,300	8,900
MAYOR & COUNCIL DEPT TOTAL	\$ 23,632	\$ 25,276	\$ 28,100	\$ 27,300



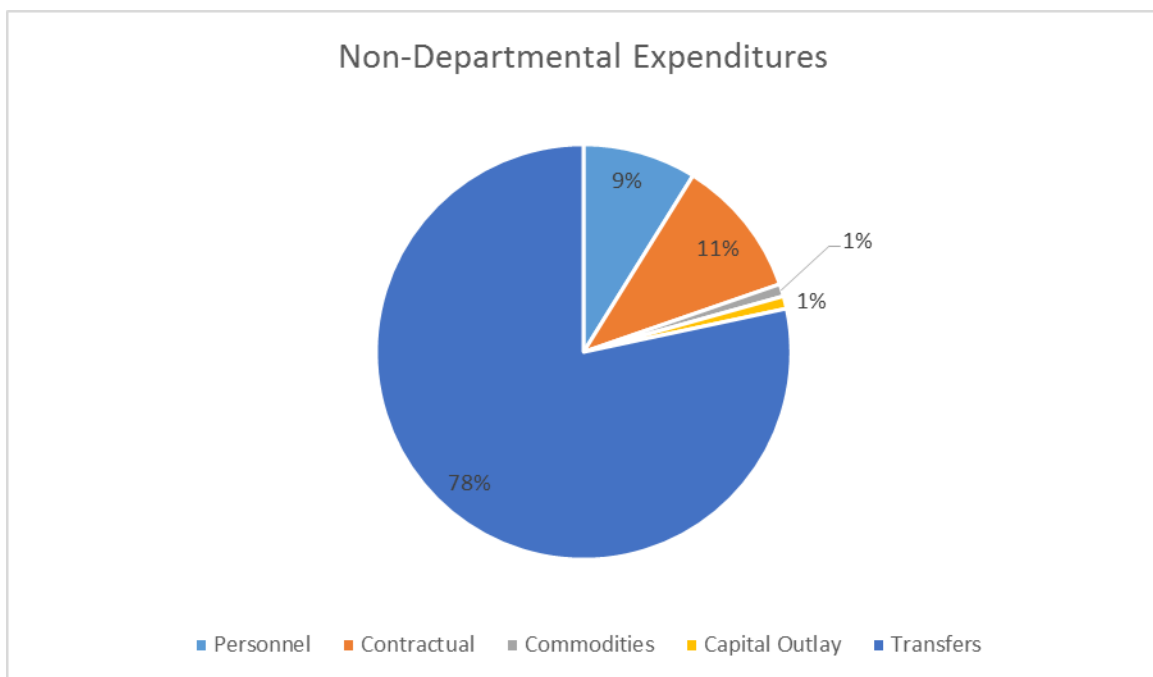
General Fund: Non-Departmental

As its name implies, the Non-Departmental budget includes General Fund expenses that do not apply to a single department, or miscellaneous expenses that are not associated with any of the operating departments. Expenditures that do not directly fit into any specific departmental budget and are considered in the service of the government at large are classified as Non-Departmental expenses.

For 2015, the Non-Departmental salary budget covered the cost of one part-time janitor who was previously paid through contract. In 2016, the salary for an Information Technology staff member is added to the Non-Departmental Personnel budget.

The largest expenditure category in Non-Departmental is for Transfers Out totaling \$800,753. This amount includes \$350,753 to transfer to the Public Building Commission Fund for the City Hall and Central Park Pool annual debt payments, \$150,000 for a transfer to the Capital Improvement Reserve Fund and \$100,000 for a transfer to the Equipment Reserve Fund and \$200,000 to Streets.

Large Contractual expenditures include \$30,000 to cover the City's mandatory auditing and other accounting costs \$38,000 for computer support services and \$12,000 for liability insurance.



Line Item Budget: General Fund Non-Departmental

NON-DEPARTMENTAL EXPENDITURES	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 ADOPTED
SALARY	0	0	\$ 10,600	\$ 74,000
FICA	0	0	800	6,000
KPERS	0	0	0	6,500
HEALTH / DENTAL / LIFE EXPENSE	0	0	0	100
WORKMANS COMP	0	0	100	700
UNEMPLOYMENT EXPENSE	0	0	500	3,000
PERSONNEL TOTAL	0	0	12,000	90,300
ACCOUNTING & AUDITING	24,080	29,493	30,000	30,000
ANIMAL CONTROL	174	145	500	0
COMPUTER SUPPORT SVCS	5,012	24,572	6,000	38,000
CONTRACTUAL SVCS	26,095	42,524	25,000	25,000
LIABILITY INSURANCE	17,711	8,624	12,000	12,000
LEGAL SERVICES	25	0	0	0
JANITORIAL SVCS	8,995	7,134	0	1,500
COMMUNICATIONS SVCS	2,880	3,248	1,000	4,000
UTILITIES	259	283	250	500
CONTRACTUAL TOTAL	85,231	116,023	74,750	111,000
PROF DUES/MEMBERSHIP	3,186	3,012	0	500
COMM RELATIONS/EVENTS	335	380	0	0
OFFICE SUPPLIES	196	1,131	500	1,000
OFFICE EQUIP/FURNISHINGS	2,514	14,424	2,000	4,000
POSTAGE	(75)	(1,103)	750	400
CLEANING SUPPLIES	0	0	1,000	1,000
MERCHANDISE TSF OR DIST	1,638	409	0	1,000
VEHICLE MAINTENANCE/REPAIR	1,663	437	0	1,000
PETROLEUM PRODUCTS	378	809	0	1,000
COMMODITIES TOTAL	9,836	19,498	4,250	9,900
BUILDINGS/FIXED EQUIPMENT	0	0	5,000	5,000
PUBLIC GROUNDS IMPROVE	0	0	5,000	5,000
CAPITAL OUTLAY TOTAL	0	0	10,000	10,000
TRANSFER TO BOND AND INTEREST	0	0	0	0
TRANSFER OUT	81,514	526,695	532,718	800,753
TRANSFERS OUT TOTAL	81,514	526,695	532,718	800,753
NON-DEPARTMENTAL TOTAL	\$ 176,581	\$ 662,215	\$ 633,718	\$ 1,021,953



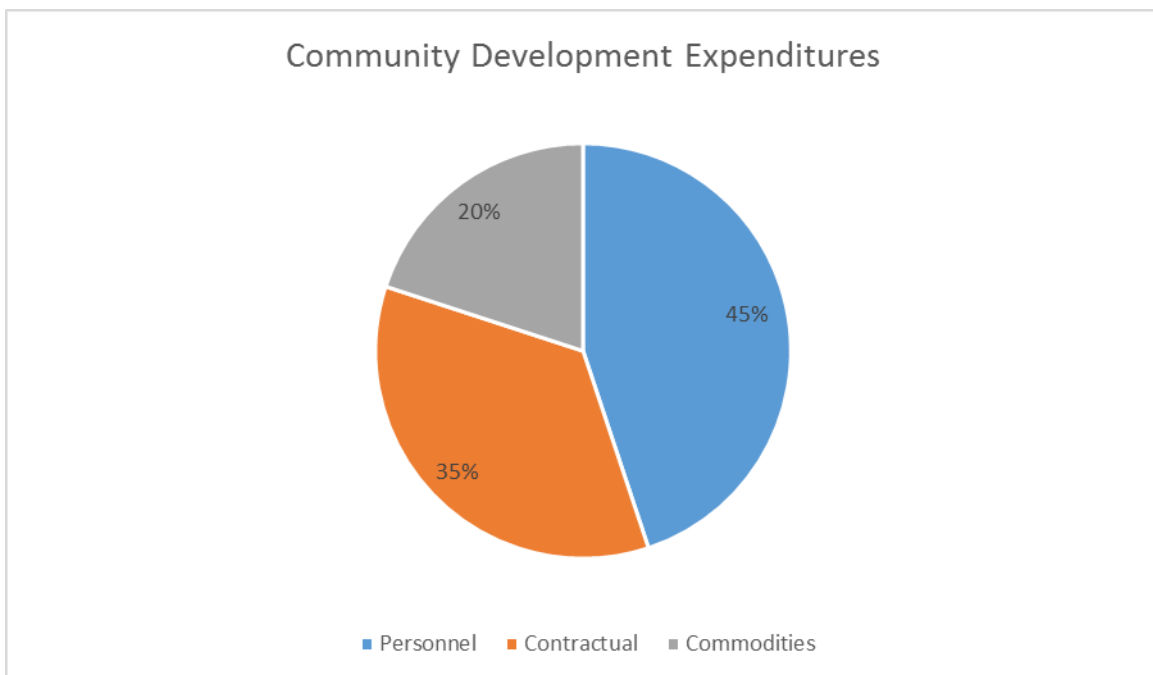
General Fund: Community Development

The mission of the Community Development Department is to promote a sense of community within Bel Aire through various events and the through the City's media presence. The department also provides administrative support to the Bel Aire Area Chamber of Commerce which has been incubated by the City since the organization formed in 2008.

The Community Development Department is primarily responsible for the management of the City brand and image in the greater community. Included in this management are the collective advertising and marketing of the city at large, trade shows and exhibitions in which the City participates, community relations, events and promotional publications. The cost to participate in the annual Wichita Home Show is paid through the Community Development Department.

In 2013, staff restructuring allowed for the creation of one full-time position to be devoted entirely to Community Development. The Personnel budget for this department includes the full cost of this position, the Community Development Specialist.

The 2016 Contractual budget includes \$44,000 in new home buyer incentive rebates for the program that started in 2012. The Commodities budget contains funding for some of the City's advertising expenses, publication printing and membership dues to regional organizations including the Wichita Metro Chamber of Commerce, REAP and the Bel Aire Chamber of Commerce.



Line Item Budget: General Fund Community Development

COMMUNITY DEVELOPMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 25,869	\$ 64,182	\$ 45,000	\$ 45,000
OVERTIME	0	0	500	500
FICA	0	0	3,500	3,500
KPERS	0	0	4,300	4,300
HEALTH/DENTAL/LIFE EXPENSE	0	0	16,000	10,000
WORKMANS COMP	0	0	100	100
UNEMPLOYMENT EXPENSE	0	0	2,100	1,800
PERSONNEL TOTAL	25,869	64,182	71,500	65,200
COMPUTER SUPPORT SVCS	116	5,239	600	0
CONTRACTUAL SVCS	959	2,525	3,000	3,000
LIABILITY INSURANCE	0	948	1,000	1,000
COMMUNICATION SERVICES	0	125	6,000	2,000
UTILITIES	0	0	1,500	1,000
REIMBURSEMENTS	6,294	9,032	30,000	44,000
CONTRACTUAL TOTAL	7,369	17,869	42,100	51,000
PROF DUES/MEMBERSHIPS	2,468	3,197	3,000	1,000
COMM RELATIONS/EVENTS	2,665	7,311	8,000	10,000
OFFICE SUPPLIES	467	936	200	500
OFFICE EQUIP/FURNISHINGS	128	162	200	500
POSTAGE	27	0	1,000	1,000
PRINTING & PUBLICATIONS	1,996	1,926	10,000	7,000
ADVERTISING & MARKETING	1,689	6,771	5,000	5,000
MERCH FOR TRANS/DISTRIB	1,999	1,980	3,000	2,000
TRAINING & CONFERENCES	799	3,029	1,500	1,500
SIGNS MATERIALS & SUPPLIES	0	870	0	500
COMMODITIES TOTAL	12,408	26,182	31,900	29,000
COMMUNITY DEVELOPMENT TOTAL	\$ 45,646	\$ 108,233	\$ 145,500	\$ 145,200

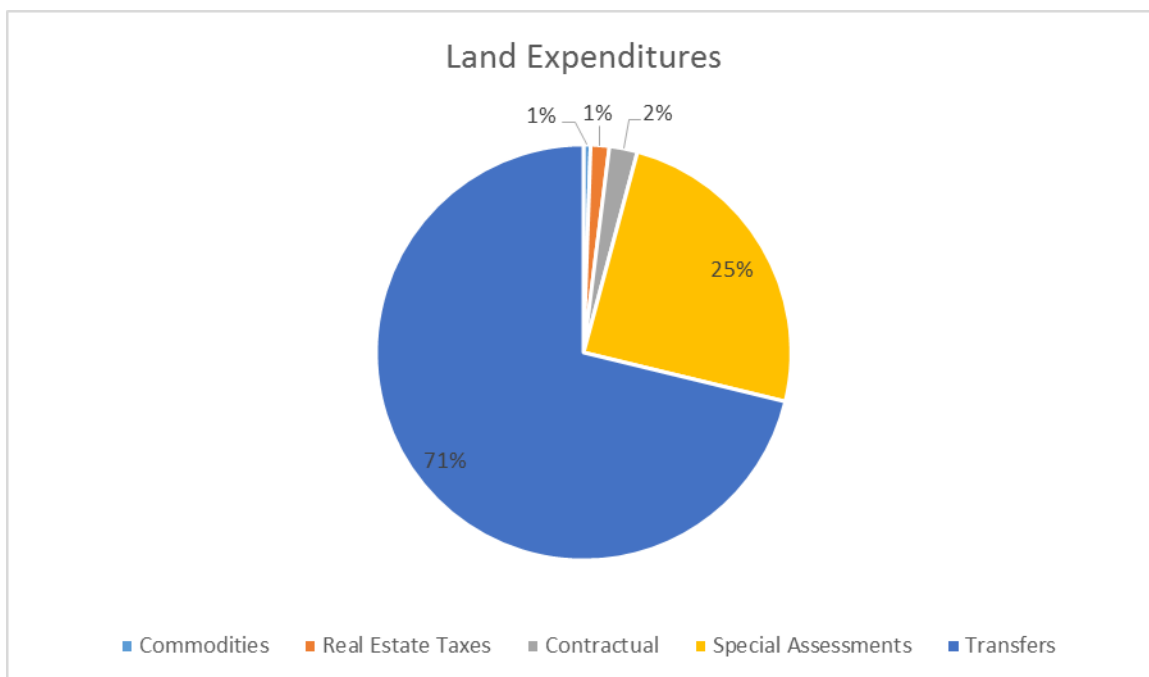


The mission of the Land Development Department is to provide clear financial management and tracking of the City's land development efforts. In 2010, the City Council voted to refinance the approximately 1,900 acres of remaining land left from the development project that began in 2003. Refinancing changed the debt structure from Certificates of Participation held by the City to general obligation bonds held by the Bel Aire Public Building Commission (PBC). The PBC holds the debt and the City provides annual payments for the land, similar to a lease. Revenues to support this department come from a combination of taxes and land sales. Interest payments on the land debt began in November 2011 with a payment of \$629,786. Beginning in 2012, the annual interest payments doubled to \$1.26 million. Scheduled principal repayment begins in 2020. Principal pre-payment can be applied at any time in conjunction with a land sale.

In 2015, the City made a little over 1.7 million in principal prepayments from industrial land sales. This will reduce the interest payable \$130,000 a year.

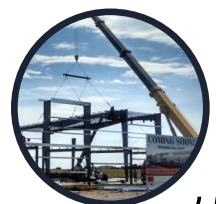
The Commodities budget contains the City's portion of real estate taxes and special assessments on City-owned land. Adding infrastructure needed for development to occur requires the City to pay \$680,000 in special assessments in 2016. Those obligations are reduced as the City is able to sell more of the remaining land.

The largest expenditure category in the Land Department is for Transfers Out totaling \$1,966,593. This amount includes \$1.3 million for the interest payment on the land debt that will be transferred to the non-budgeted trustee fund for PBC. Another \$263,000 will be transferred to the Bond and Interest fund to cover City-at-large portions of non-PBC bonds. The transfer amount also includes over \$550,000 in reserves to ensure budget authority to make principal prepayments when possible.



Line Item Budget: General Fund Land

LAND DEPARTMENT	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
CONTRACTUAL SERVICES	\$ 13,764	\$ 6,361	\$ 10,000	\$ 10,000
CP 1 HOA EXPENSES	2,383	3,196	1,000	3,000
LANDING HOA EXPENSES	3,316	458	1,000	500
VILLAS AT CP4 EXPENSES	23,489	29,230	10,000	20,000
ELK CREEK HOA EXPENSES	595	0	0	0
LIABILITY INSURANCE	0	3,467	300	4,000
ENGINEERING	21,415	6,811	20,000	20,000
LEGAL SERVICES	5,324	54	3,000	3,000
UTILITIES	17,554	0	300	0
REIMBURSEMENTS	101	1,504	0	40,000
CONTRACTUAL TOTAL	87,941	51,082	45,600	60,500
PUBLICATIONS/PRINTING	3,023	3,383	2,000	5,000
ADVERTISING & MARKETING	475	677	1,000	10,000
REAL ESTATE TAXES	82,558	29,477	40,000	40,000
SPECIAL ASSESSMENTS	532,074	476,471	610,000	680,000
COMMODITIES TOTAL	618,129	510,007	653,000	735,000
TRANSFER OUT	1,988,643	1,663,432	2,402,852	1,967,593
TRANSFERS OUT TOTAL	1,988,643	1,663,432	2,402,852	1,967,593
LAND DEPARTMENT TOTAL	\$ 2,694,714	\$ 2,224,521	\$ 3,101,452	\$ 2,763,093





Proprietary Funds



Municipal Utilities and Services

The City owns its own municipal waterworks utility and sanitary sewer utility, including treatment facilities owned and operated through the Chisholm Creek Utility Authority, under an Interlocal Cooperation Agreement with the City of Park City, Kansas. Water is also obtained through a contract with the City of Wichita. Natural gas, electric and telephone services are provided by private utility companies.

Largest System Customers

The ten largest water and wastewater system customers are as follows:

<u>Customer</u>	<u>Gallons</u>	<u>Percent of Total</u>
Catholic Care Center	16,943,700	5.56%
Tree Top Nursery	5,511,100	1.81
Sunrise Christian Academy	2,708,000	0.89
Wickham Glass	2,235,000	0.73
Spiritual Life	1,254,000	0.41
Resurrection	954,100	0.31
Bel Pointe	725,200	0.24
Heartland Animal Hospital	603,100	0.20
Enterprise	457,500	0.15
<u>Subway</u>	<u>380,600</u>	<u>0.12</u>
Total	31,772,300	10.42%

Chisholm Creek Utility Authority

The City of Bel Aire and the City of Park City, Kansas have joined together to create the Chisholm Creek Utility Authority (the "Authority") under an Interlocal Cooperation Agreement. As a contracting member of the Authority, the City of Bel Aire will receive certain water and sewer services from the Authority. The Authority is authorized to issue debt, in its own name, on behalf of the members, however, such debt shall not constitute a charge against or indebtedness of any member on behalf of which such debt is issued. The contracting members are not liable for the debt obligation specified in any contract or agreement by and between the members and the Authority.

The Authority has \$26,525,000 in bonds outstanding, and the Authority anticipates that payments made by the members will be sufficient to meet the annual debt service requirements on the outstanding obligations. The portions of the City of Bel Aire's obligations under the service agreement applicable to water service and wastewater service are approximately 47% and 53%, respectively.



Water Fund: Revenues

The mission of the Water Department is to provide high quality, safe, potable water to all Bel Aire residents; maintain the City's water infrastructure, including water towers; and work with CCUA and The City of Wichita to ensure no interruptions in water service. The Department staff seeks to provide the highest level of customer service possible.

Revenue in the Water Fund is driven by water sales to Bel Aire utility customers. Water sales account for 97 percent of the total annual revenue in the Water fund. Sales of \$1,750,000 are budgeted for 2016, based on historical sales data. Declining consumption has put pressure on the fund to collect more revenue from sales. As the City grows and more customers utilize the City's water supply, revenues will increase and alleviate the burden on the declining fund balance. The projected 2016 beginning fund balance of \$382,384 will be reduced to \$254,047 at the end of the year if all budgeted expenditures are made.

Residential Water Utility Rates for 2016:

A minimum water service charge of \$27.00 per monthly billing period shall be assessed to all residential customers who have their premises connected to the City water system at any time during the monthly billing period. In addition to the minimum water service charge, the following charges for any metered volume of water passing from the City water system to any service connection shall be billed to the person, firm or organization whose premises are serviced by the connection.

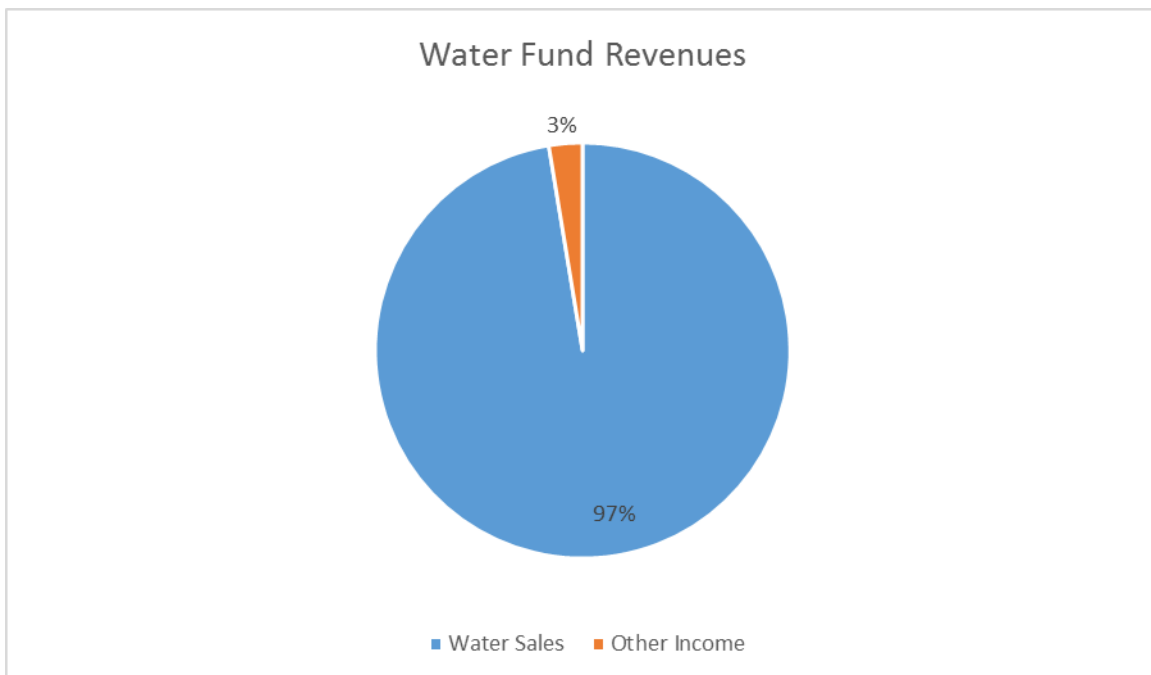
<u>Gallons</u>	<u>Rate</u>
Minimum	\$27.00
0-2,999	Additional \$3.33 per 1,000 gallons
3,000-5,999	Additional \$4.55 per 1,000 gallons
6,000-11,999	Additional \$4.97 per 1,000 gallons
12,000-16,999	Additional \$5.10 per 1,000 gallons
17,000-24,999	Additional \$5.22 per 1,000 gallons
25,000 and over	Additional \$5.28 per 1,000 gallons

Rates are scheduled to increase 3% on January 1, 2016 in accordance with City Ordinance.



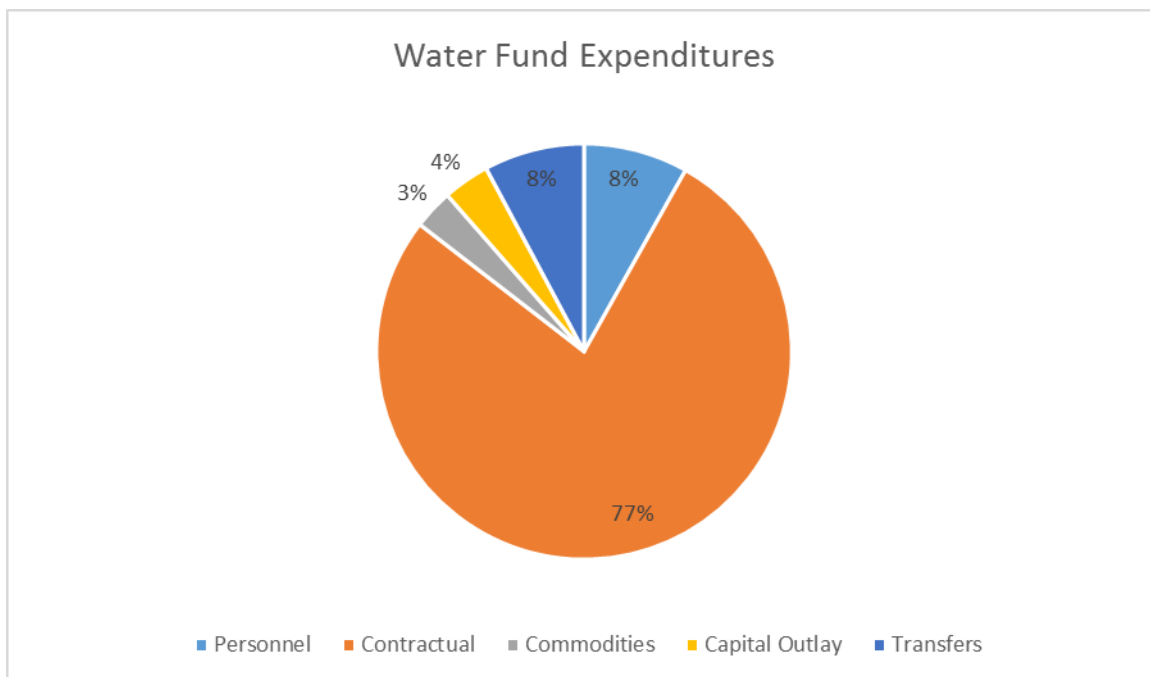
Line Item Budget: Water Fund Revenues

WATER FUND REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 ADOPTED
BEGINNING FUND BALANCE	\$ 371,999	\$ 405,434	\$ 377,189	\$ 382,384
CONNECTION FEES	11,750	13,750	12,000	15,000
FIRE STANDBY	7,720	8,640	7,500	7,500
LATE FEES / SERVICE CHARGES	54,600	51,061	48,000	50,000
METER REPLACEMENT FEES	0	1,900	0	0
SPRINKLER TESTING / PERMITS	6,990	5,230	1,500	5,000
WATER SALES COLLECTED	1,482,367	1,776,668	1,650,000	1,750,000
WATER TAP FEE(500)	126,525	141,509	100,000	125,000
PLANT EQUITY FEE (325)	0	154	0	0
WATER LINE INSP.(50)	0	124	0	0
TRASH ADMINISTRATIVE FEE	49,584	45,094	45,000	47,500
WATER UTILITY INCOME	1,739,536	2,044,130	1,864,000	2,000,000
MISCELLANEOUS INCOME	358	5,087	500	5,000
MISCELLANEOUS REIMBURSE	0	44	0	0
OTHER INCOME	358	5,132	500	5,000
WATER UTILITY TOTAL REVENUES	\$ 2,111,894	\$ 2,454,695	\$ 2,241,689	\$ 2,387,384



Water Fund: Expenditures

Water fund expenditures are largely concentrated in Contractual obligations. Bel Aire purchases water from two sources: the Chisholm Creek Utility Authority (CCUA) and the City of Wichita. The greatest expense for the Water Fund is \$600,000 in CCUA debt payments and \$400,000 for operations and maintenance at CCUA. Bel Aire has a take or pay contract with the City of Wichita budgeted at \$475,000 for 2016. Capital Outlays for 2016 include \$20,817 for a maintenance contract on the older City water tower and \$61,000 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Water Fund's portion of debt service on outstanding bonds.



WATER FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 134,544	\$ 196,337	\$ 142,000	\$ 130,000
OVERTIME CONTINGENCY	3,612	1,252	2,000	2,000
FICA	0	0	11,000	10,000
KPERS	0	0	14,000	14,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	16,000	10,000
WORKMANS COMP	0	0	1,600	1,700
UNEMPLOYMENT EXPENSE	0	0	6,400	6,000
PERSONNEL TOTAL	\$ 138,156	\$ 197,588	\$ 193,000	\$ 173,700

Continued on page 51



Line Item Budget: Water Fund Expenditures

WATER FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
ACCOUNTING & AUDITING	\$ 0	\$ 0	\$ 2,500	\$ 0
FRANCHISE FEE TO GENERAL	0	0	50,000	50,000
COMPUTER SUPPORT SERVICES	384	757	600	0
CONTRACTUAL SERVICES	55,038	98,084	100,000	100,000
LIABILITY INSURANCE	6,004	10,099	11,000	12,000
ENGINEERING SERVICES	5,015	0	2,000	2,000
LEGAL SERVICES	495	0	0	0
MEDICAL SERVICES	15	113	0	0
COMMUNICATIONS SERVICES	1,349	2,145	2,500	2,500
UTILITIES	5,874	9,887	9,000	12,000
WATER PURCHASED	381,702	375,566	426,000	475,000
WATER TREATMENT OP / MAINT	207,780	308,742	388,000	400,000
WATER SERVICE CUA-Debt service	643,232	530,793	582,000	600,000
CONTRACTUAL TOTAL	1,306,887	1,336,186	1,573,600	1,653,500
AGRICULT/HORTICULT SUPPLY	230	351	500	500
PROFESSIONAL DUES/MEMBER	2,023	1,510	3,000	3,000
COMMUNITY RELATIONS / EVENT	0	23	0	0
OFFICE SUPPLIES	1,147	520	2,000	1,000
OFFICE EQUIP/FURNISHINGS	5,896	325	2,000	2,000
POSTAGE	6,786	6,813	8,000	8,000
PUBLICATIONS	1,070	1,568	500	1,000
CLEANING SUPPLIES	404	306	500	500
SAFETY EQUIP & SUPPLIES	61	27	1,000	1,000
MERCHANDISE TRANSFER/DISTRIB	76	350	0	0
UNIFORMS / CLOTHING	420	572	600	500
TRAINING & CONFERENCES	685	870	1,600	1,500
MINOR EQUIP: TOOLS,ELECT	579	3,469	2,500	2,500
VEH/EQUIP REPAIRS & MAINT	7,111	6,097	6,000	6,000
PETROLEUM PRODUCTS	5,686	6,226	7,000	7,500
CONSTRUCTION MATERIAL / SUP	185	261	1,000	1,000
WELLFIELD OPERATIONS	0	7,500	0	0
WATER SYSTEM MAINT / REPAIR	43,402	53,374	30,000	30,000
COMMODITIES TOTAL	75,760	82,662	66,200	66,000
BUILDINGS/FIXED EQUIPMENT	2,540	0	0	0
WATER SYSTEM IMPROVE	34,128	35,200	34,128	26,817
DEBT SERVICE PRINCIPAL	0	21,380	35,100	40,000
DEBT SERVICE INTEREST	0	5,569	18,000	18,000
DEBT SERVICE FISCAL FEES	0	1,077	0	3,000
CAPITAL OUTLAY TOTAL	36,668	63,226	87,228	81,817
TRANSFER TO BOND/INTEREST	157,452	168,909	168,212	167,320
TRANSFERS OUT TOTAL	157,452	168,909	168,212	167,320
WATER UTILITY TOTAL EXP	\$ 1,714,923	\$ 1,848,571	\$ 2,088,240	\$ 2,142,337



Waste Water Fund: Revenues

The mission of the Waste Water Department is to provide safe waste water service to all Bel Aire residents, maintain the City's waste water infrastructure, including lift stations, and work with CCUA to ensure no interruptions in waste water service. The Department staff seeks to provide the highest level of customer service possible.

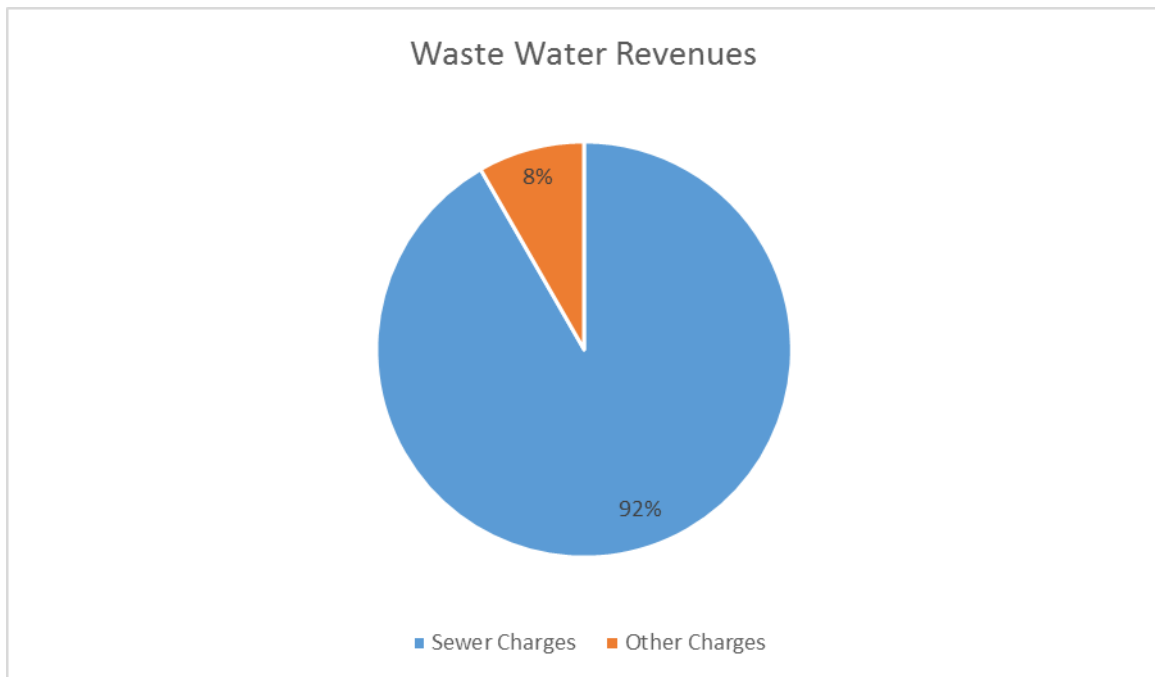
Revenue in the Waste Water Fund is driven by sewer charges to Bel Aire utility customers. Sewer charges account for 92 percent of the total annual revenue in the Waste Water Fund. Charges of \$1,600,000 are budgeted in 2016, based on historical sales data. As the City grows and more customers utilize the City's waste water system, revenues will increase and alleviate the burden on the fund balance. The projected 2016 beginning fund balance of \$600,808 will be reduced to \$520,537 at the end of the year if all budgeted expenditures are made.

2016 Residential Sanitary Sewer Utility Rates

A minimum sanitary sewer service charge of \$30.40 per monthly billing period will be assessed to all residential customers who have their premises connected to the City sanitary sewer system at any time during the monthly billing period. In addition to the minimum sanitary sewer service charge, additional charges for sanitary sewer collection and treatment, based on metered volume of water from the City water system, shall be billed to the person, firm or organization whose premises are serviced by the connection at the rate of \$5.28 per 1,000 gallons.

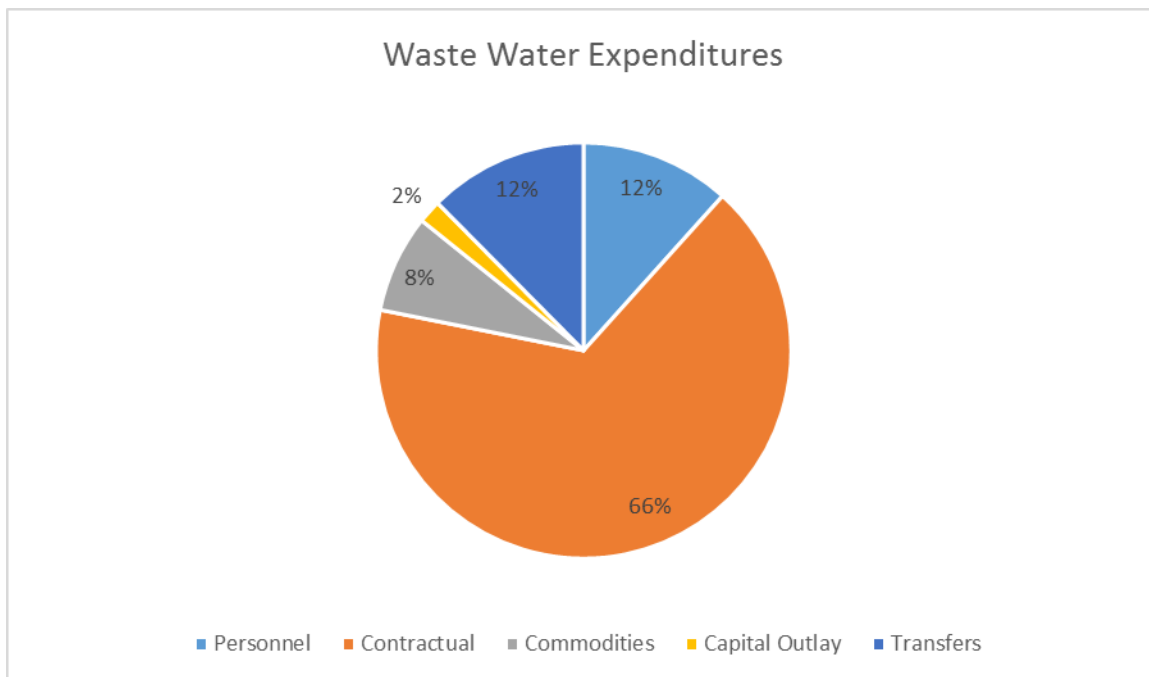
Line Item Budget: Waste Water Fund Revenues

WASTE WATER FUND REVENUES	2013 ACTUAL	2014 ACTUAL	2015 ADOPTED	2016 ADOPTED
BEGINNING FUND BALANCE	\$ 441,854	\$ 476,831	\$ 377,163	\$ 600,808
LATE FEES/SERVICE CHARGES	22,271	23,209	20,000	25,000
SEWER CHARGES COLLECTED	1,451,266	1,589,502	1,528,500	1,600,000
SEWER TAP FEE	126,525	141,509	100,000	120,000
SEWER LINE INSPECTIONS	0	24	0	0
PLANT EQUITY FEE (325)	0	154	0	0
WASTE WATER UTILITY REVENUE TOTAL	1,600,061	1,754,396	1,648,500	1,745,000
WASTE WATER UTILITY TOTAL REVENUES	\$ 2,041,915	\$ 2,231,227	\$ 2,025,663	\$ 2,345,808



Waste Water Fund: Expenditures

Waste Water Fund expenditures are largely concentrated in Contractual obligations. The greatest expense for the Waste Water Fund is \$740,000 in CCUA debt payments and \$400,000 for treatment and maintenance at CCUA. The Capital Outlay amount includes \$33,000 for a debt payment on a loan from the Kansas Department of Health and Environment. The Transfer Out amount will be transferred to the Bond & Interest fund for the Waste Water Fund's portion of debt service on outstanding bonds.



WASTE WATER FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 238,722	\$ 210,056	\$ 153,000	\$ 150,000
OVERTIME CONTINGENCY	1,165	0	2,000	2,000
FICA	0	0	12,000	12,000
KPERS	0	0	16,000	17,000
HEALTH/DENTAL/LIFE EXPENSE	0	0	15,000	23,000
WORKMANS COMP	0	0	6,500	3,000
UNEMPLOYMENT EXPENSE	0	0	7,000	6,000
PERSONNEL TOTAL	0	210,056	211,500	213,000

Continued on pg 55

Line Item Budget: Waste Water Fund Expenditures

WASTE WATER FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
ACCOUNTING & AUDITING	0	0	2,500	0
FRANCHISE FEE TO GENERAL	0	0	50,000	50,000
COMPUTER SUPPORT SERVICES	383	756	600	0
CONTRACTUAL SERVICES	4,417	4,157	5,000	5,000
LIABILITY INSURANCE	5,062	6,818	7,000	7,500
ENGINEERING SERVICES	4,389	1,900	2,000	2,000
MEDICAL SERVICES	91	73	0	0
COMMUNICATIONS SERVICES	1,153	1,469	1,500	1,750
UTILITIES	4,860	5,696	7,000	7,000
SEWER TREATMENT OP/MAINT	315,850	375,045	425,000	400,000
SEWER DEBT SVC - CCUA	731,184	612,477	674,000	740,000
CONTRACTUAL TOTAL	1,067,389	1,008,391	1,174,600	1,213,250
PROFESSIONAL DUES/MEMBER	473	220	500	500
OFFICE SUPPLIES	612	212	1,000	1,000
OFFICE EQUIP/FURNISHINGS	5,194	457	2,000	1,500
POSTAGE	6,425	6,643	8,000	8,000
PUBLICATIONS	780	1,213	500	1,000
CLEANING SUPPLIES	315	252	300	300
SAFETY EQUIP & SUPPLIES	49	203	300	300
UNIFORMS/CLOTHING	420	642	600	600
TRAINING & CONFERENCES	142	23	500	500
MINOR EQUIP: TOOLS,ELECT	355	1,332	1,500	1,500
VEH/EQUIP REPAIRS & MAINT	1,975	3,716	4,000	4,000
PETROLEUM PRODUCTS	3,256	3,587	3,500	4,500
CONSTRUCTION MATERIAL/SUP	177	188	300	300
RADIO & COMMUNICATION EQUIP	0	50	0	0
LIFT STATION OPERATIONS	18,526	17,881	25,000	25,000
WASTEWATER SYS M/R	4,979	34,110	40,000	90,000
COMMODITIES TOTAL	43,677	70,731	88,000	139,000
SEWER SYSTEM IMPROVE	0	11,765	0	0
DEBT SERVICE PRINCIPAL	0	16,236	22,004	22,004
DEBT SERVICE INTEREST	0	274	11,017	11,017
CAPITAL OUTLAY TOTAL	0	28,275	33,021	33,021
TRANSFER TO BOND / INTEREST	214,133	227,648	226,696	227,000
TRANSFERS OUT TOTAL	214,133	227,648	226,696	227,000
SEWER UTILITY EXPENSE TOTAL	\$ 1,565,084	\$ 1,545,101	\$ 1,733,817	\$ 1,825,271





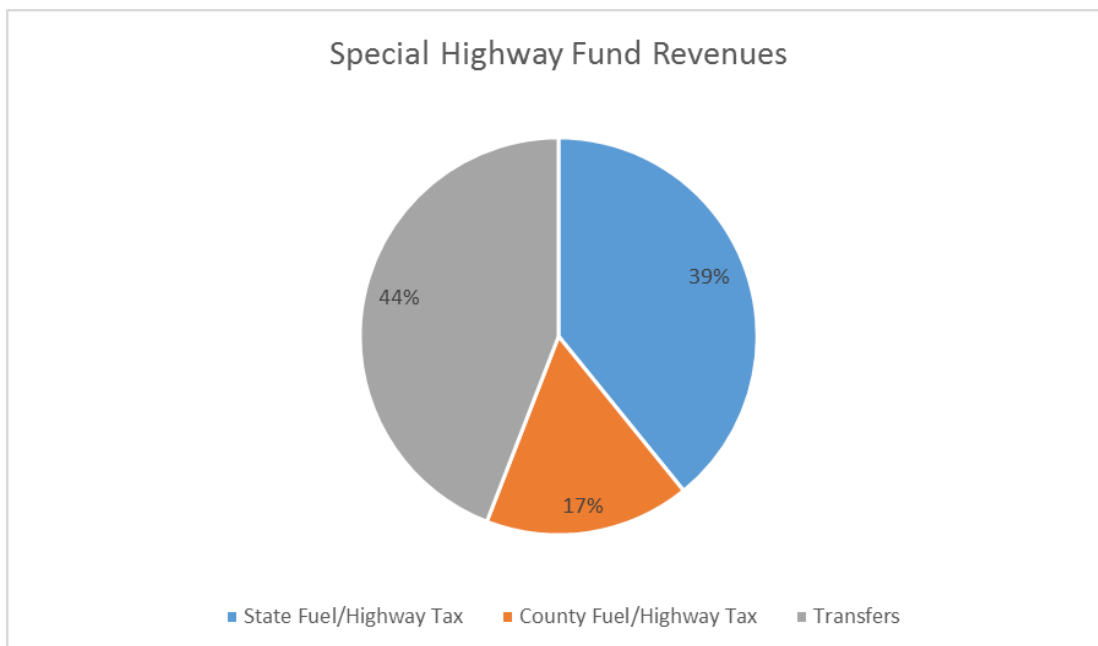
Special Funds



Special Highway Fund: Revenues

The mission of the Special Highway Fund is to maintain the City's transportation infrastructure including streets, traffic signs and signals; work with other jurisdictions to ensure limited resources are used properly and provide superior customer service. The City maintains almost 50 miles of roadway.

All revenues for the Special Highway Fund come from State and County highway fuel taxes. Estimates are provided annually by the League of Kansas Municipalities. The beginning fund balance of \$22,336 is expected to increase to \$99,169 at the end of the 2016. A \$200,000 transfer from the General Fund is budgeted in order to build up fund balance to cover future street repair.



SPECIAL HIGHWAY FUND	2013	2014	2015	2016
REVENUES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
BEGINNING FUND BALANCE	\$ 287,241	\$ 155,482	\$ 155,724	\$ 22,335
STATE FUEL/HIGHWAY TAX	171,916	178,030	175,850	177,570
COUNTY FUEL/HIGHWAY TAX	75,547	77,427	81,490	75,850
TAXES TOTAL	247,462	255,458	257,340	253,420
MISCELLANEOUS INCOME	0	96	0	0
MISCELLANEOUS REIMBURSEMENT	623	1,158	0	0
TRANSFER IN FROM GENERAL	0	0	0	200,000
OTHER REVENUE TOTAL	623	1,254	0	200,000
SPECIAL HIGHWAY FUND TOTAL	\$ 535,326	\$ 412,193	\$ 413,064	\$ 475,755

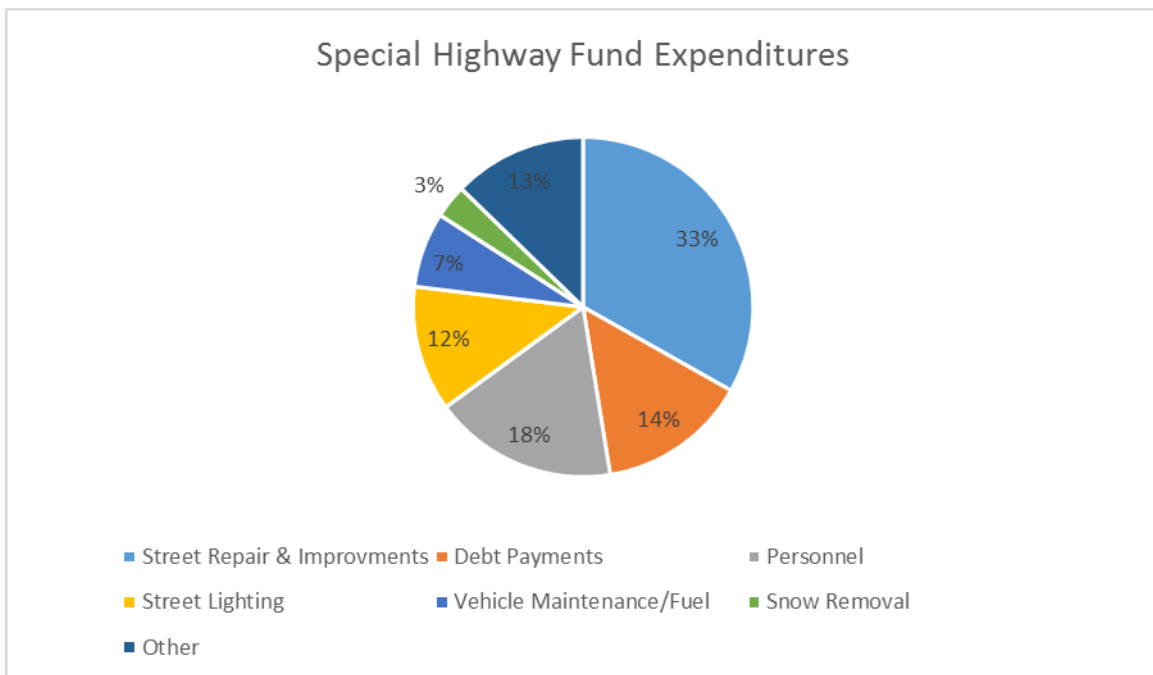


Special Highway Fund: Expenditures

The Personnel category of expenditures within the Special Highway Fund covers the cost of one full-time employee. The largest Contractual expenses are street lighting at \$45,000 and engineering services at \$10,000.

The Commodities category contains expenditures of \$25,000 for street repairs and \$12,000 for snow and ice removal. Capital Outlays include \$100,000 budgeted for street improvements and \$10,000 remains budgeted for public ground improvements.

The Transfer Out budget is for the City at large portions of paving projects within the 2007C and 2013D bonds. This amount will be transferred to the Bond and Interest Fund.



Line Item Budget: Special Highway Fund Expenditures

SPECIAL HIGHWAY FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SALARIES	\$ 69,844	\$ 43,025	\$ 37,000	\$ 38,000
OVERTIME CONTINGENCY	0	505	1,000	1,000
FICA	0	0	2,800	3,000
KPERS	0	0	3,500	4,000
HEALTH / DENTAL / LIFE EXPENSE	0	0	16,000	16,000
WORKMANS COMP	0	0	1,700	2,400
UNEMPLOYMENT EXPENSE	0	0	1,700	1,600
PERSONNEL TOTAL	69,844	43,530	63,700	66,000
COMPUTER SUPPORT SERVICES	0	400	0	0
CONTRACTUAL SERVICES	168	157	500	500
LIABILITY INSURANCE	5,146	5,489	6,000	6,500
ENGINEERING SERVICES	36,631	16,416	20,000	10,000
MEDICAL SERVICES	15	114	0	0
STREET LIGHTING	44,424	45,812	45,000	45,000
COMMUNICATIONS SERVICES	1,163	1,372	1,200	1,500
UTILITIES	3,759	6,493	5,000	6,500
CONTRACTUAL TOTAL	91,307	75,854	77,700	70,000
AGRICULT/HORTICULT SUPPLY	1,608	240	600	600
COMMUNITY RELATIONS / EVENT	0	66	0	0
OFFICE SUPPLIES	463	151	0	0
OFFICE EQUIP / FURNISHINGS	350	139	0	0
PUBLICATIONS	116	229	0	0
CLEANING SUPPLIES	355	244	0	0
SAFETY EQUIP & SUPPLIES	2,808	1,112	2,500	2,500
UNIFORMS/CLOTHING	365	572	600	600
TRAINING & CONFERENCES	40	413	500	500
MINOR EQUIP: TOOLS,ELECT	416	3,110	1,500	2,500
VEH/EQUIP REPAIRS & MAINT	13,595	10,039	10,000	12,000
PETROLEUM PRODUCTS	11,591	14,265	13,000	15,000
CONSTRUCTION MATERIAL/SUP	680	771	1,000	1,200
SIGNS, MATERIAL/SUPPLIES	5,001	3,316	5,000	5,000
SNOW & ICE REMOVAL	13,649	10,638	10,000	12,000
RADIO/COMMUNICATION EQUIP	0	50	0	0
STREET REPAIR MATERIALS	20,204	33,833	20,000	25,000
COMMODITIES TOTAL	71,241	79,187	64,700	76,900
VEH/EQUIP LEASE/PURCHASE	71,528	22,899	19,400	0
PUBLIC GROUNDS IMPROVEMNT	23,740	0	10,000	10,000
STREET IMPROVEMENTS	40,744	34,310	40,000	100,000
DEBT SERVICE PRINCIPAL	0	0	0	0
DEBT SERVICE INTEREST	0	0	0	0
CAPITAL OUTLAY TOTAL	136,012	57,209	69,400	110,000
TRANSFER TO BOND & INTEREST	11,441	54,984	54,933	53,687
TRANSFERS OUT TOTAL	11,441	54,984	54,933	53,687
STREET FUND EXPENSE TOTAL	\$ 379,845	\$ 310,764	\$ 330,433	\$ 376,587

Bond & Interest Fund

The Bond & Interest Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond and Interest Fund. Other debt instruments, such as PBC rents that the City is responsible for, are paid through the General Fund and Proprietary Funds.

Revenue projections are based on figures provided by the County Clerk on an annual basis. The beginning fund balance of \$59,343 is expected to increase slightly to \$59,671 by the end of 2016.

REVENUE	2013	2014	2015	2016
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
SPECIAL ASSESSMENTS	\$1,620,507	\$1,341,750	\$1,427,752	\$1,958,863
OTHER REVENUES TOTAL	93	56	0	0
TRANSFERS IN TOTAL	627,946	804,153	708,749	711,012
BEGINNING FUND BALANCE	368,902	292,146	177,842	59,343
BOND & INTEREST TOTAL	\$ 2,617,448	\$ 2,438,105	\$ 2,314,343	\$ 2,729,218

The City has traditionally used Temporary Note financing for installation of infrastructure in new developments. Temporary Notes are issued at the request of developers for a project period of up to four years. At the end of the project period, the total cost of the project is calculated and assessed to the property owners. The City then converts the Temporary Notes to General Obligation bonds which are funded by the special assessments of the beneficiary property owners, or payable by the City-at-large.

EXPENDITURES	2013	2014	2015	2016
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	\$1,525,000	\$1,440,000	\$1,410,000	\$1,794,547
DEBT SERVICE INTEREST/FEES	800,303	820,263	845,000	875,000
BOND & INTEREST TOTAL	\$ 2,325,303	\$ 2,260,263	\$ 2,255,000	\$2,669,547



Line Item Budget: Bond & Interest Fund

BOND & INTEREST FUND	2013	2014	2015	2016
REVENUE	ACTUAL	ACTUAL	ADOPTED	ADOPTED
BEGINNING FUND BALANCE	\$ 368,902	\$ 292,146	\$ 177,842	\$ 59,343
IMPACT FEE: WATER	15,625	22,346	0	0
IMPACT FEE: SEWER	22,575	20,018	0	0
IMPACT FEE: STREETS	26,660	0	0	0
SPECIAL ASSESSMENTS	1,548,265	1,244,824	1,427,752	1,958,863
DELINQUENT SPECIAL ASSESSMENTS	7,381	54,562	0	0
TAXES TOTAL	1,620,507	1,341,750	1,427,752	1,958,863
INTEREST ON INVESTMENTS	93	56	0	0
INTEREST ON INVESTMENTS	93	56	0	0
TRANSFER FROM GENERAL	244,920	263,721	258,908	263,005
TRANSFER FROM STREETS	11,441	54,984	54,933	53,687
TRANSFER FROM WATER	157,452	168,909	168,212	167,320
TRANSFER FROM SEWER	214,133	227,648	226,696	227,000
TRANSFER FROM TEMP NOTES	0	88,891	0	0
TRANSFERS IN TOTAL	627,946	804,153	708,749	711,012
BOND & INTEREST TOTAL	\$ 2,617,448	\$ 2,438,105	\$ 2,314,343	\$ 2,729,218

BOND & INTEREST FUND	2013	2014	2015	2016
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED	ADOPTED
DEBT SERVICE PRINCIPAL	\$ 1,525,000	\$ 1,440,000	\$ 1,410,000	\$ 1,794,547
DEBT SERVICE INTEREST	800,303	820,263	845,000	875,000
BOND & INTEREST TOTAL	\$ 2,325,303	\$ 2,260,263	\$ 2,255,000	\$ 2,669,547

Non-Budgeted Fund: Capital Improvement

The Capital Improvement Reserve Fund is a special fund designated for long term savings for larger capital projects.

Between 2010 and 2013, budget restraints precluded transfers to the Capital Improvement Reserve Fund. Since 2014, \$150,000 has been budgeted to be transferred from the General Fund (Non-Departmental) to the Capital Improvement Reserve Fund annually. The fund is anticipated to begin 2016 with a cash balance of around \$250,000.

Capital Improvement Reserve funds were utilized in 2015 to fund the purchase of a generator for City Hall for \$60,000 and entry monuments for \$60,000.

Expenditures for 2016 will be determined by Council priorities and the Capital Improvement Plan throughout the year. Tentatively, projects include concrete repair at the City Pool and upgrading the HVAC system at City Hall.

Capital Improvement Reserve	Projected Cash Balance January 1, 2016	Budgeted 2016 Revenues	Anticipated 2016 Expenditures	Projected Cash Balance December 31, 2016
	\$250,000	\$150,000	\$175,000	\$225,000



Non-Budgeted Fund: Equipment Reserve

The Equipment Reserve Fund serves as savings accounts for larger equipment and vehicle purchases.

For 2016, \$100,000 is budgeted as a transfer from the General Fund to the Equipment Reserve Fund. This is only the third budget year since 2010 that a transfer to Equipment Reserve has been budgeted. The budgets for 2011-2013 were very tight where no funds were available to make the necessary transfers.

The Equipment Reserve Fund will begin 2016 with a balance of \$125,000. The budgeted transfer of \$100,000 from the General Fund will increase this balance to \$225,000. It is anticipated that around \$116,500 will be spent in 2016 to replace some of the City's older vehicles and equipment that are becoming too costly to repair. The anticipated 2016 ending cash balance for the Equipment Reserve Fund is \$108,500.

In 2015, Equipment Reserve Funds were used to purchase two new police vehicles, totaling \$58,000 and new police laptops for \$25,000. \$11,000 was used to upgrade City cable channel equipment.

Equipment Reserve	Projected Cash Balance January 1, 2016	Budgeted 2016 Revenues	Anticipated 2016 Expenditures	Projected Cash Balance December 31, 2016
	\$125,000	\$100,000	\$116,500	\$108,500



Non-Budgeted Fund: Capital Projects

The Capital Projects Fund is comprised solely of temporary note proceeds that are used to finance specific projects. Expenses in this fund are dictated by project costs but cannot exceed available funds and cannot be used in any part to pay for City operating expenses or any other cost outside of the scope of each individual project. Each project is treated as a separate account within the Capital Projects Fund to allow for close tracking of revenues and expenditures separately.

For 2016, the following projects will be active:

2014B Temporary Note

Sunflower Commerce Park:

Water Main Improvements	\$250,000
Sewer Main Improvements	\$275,000
Lift station Improvements	\$165,000
Sewer Laterals	\$122,500

Chapel Landing Phase 1:

Water Improvements	\$332,000
Sewer Improvements	\$594,000
Drainage Improvements	\$1,091,000
Paving Improvements	\$1,350,000

City at Large Projects:

Water Improvements	\$350,000
Paving Improvements	\$1,100,000

2015C Temporary Note

Catholic Life:

Water Main Improvements	\$85,000
Paving Improvements	\$405,000

2015F Temporary Note

Lycee Heights Phase 2:

Water Main Improvements	\$47,000
Sewer Main Improvements	\$22,000
Drainage Improvements	\$24,000

Courtyards at Elk Creek Phase 2:

Water Main Improvements	\$61,000
Sewer Main Improvements	\$60,000
Paving Improvements	\$220,000

2013E Temporary Note

Courtyards at Elk Creek Phase 1:

Water Improvements	\$84,000
Sewer Improvements	\$167,000
Paving Improvements	\$319,000

Rock Spring Phase 3:

Water Improvements	\$56,000
Sewer Improvements	\$77,000
Paving Improvements	\$295,000
Sidewalk Improvements	\$21,000

Tierra Verde Phase 2:

Paving Improvements	\$500,000
Drainage Improvements	\$800,000

Wolff Edition:

Water Improvements	\$97,000
Sewer Improvements	\$44,500

Lycee Heights:

Water Improvements	\$93,000
Sewer Improvements	\$37,000
Paving Improvements	\$197,000

Once the projects have been completed and permanent financing (General Obligation Bond) is in place, the assets become the property of the City of Bel Aire and future maintenance costs must be covered by the City. Significant maintenance costs will not be realized for at least ten years based on the asset lifespan.



Non-Budgeted Fund: Trustee Fund

The Trustee Fund is comprised of three separate Public Building Commission debt issuances. This fund will receive the budgeted transfers from the General Fund to cover some of the 2016 debt payments, which will also be paid directly from this fund.

The 2014A PBC bond was used to refund the 2006 PBC issuance. The 2006 Refunding Bond was used to re-finance the 2003 Revenue Bond that financed the construction of City Hall. The principal amount was \$3.275 million and debt payments continue through 2030. This refunding shortened the repayment schedule by 6 years and saved the City over \$794,000 in Net Future Value Benefit. Debt service payments are paid from transfers out of the General Fund, Non-Departmental Department. For 2016, City Hall debt service payments are budgeted at \$94,353.

The 2014B PBC bond was used to refund the 2003B and 2004A PBC issuances. The 2003B Revenue Bond was used to fund the construction of the Central Park Pool. The principal amount was \$730,000. Debt payments continue through 2036 and are paid from transfers out of the General Fund, Non-Departmental Department. The 2004A Revenue Bond was used to fund the construction of an effluent water line to serve a near-by golf course. The principal amount was \$420,000. Debt payments for the water line are paid solely from fees charged to the golf course for the water they receive. The 2014B bond pays off in 2030; the refunding shorted the repayment period by four years and had a Net Present Value savings of \$275,000. Debt service payments for pool and effluent line total \$256,400 for 2016.

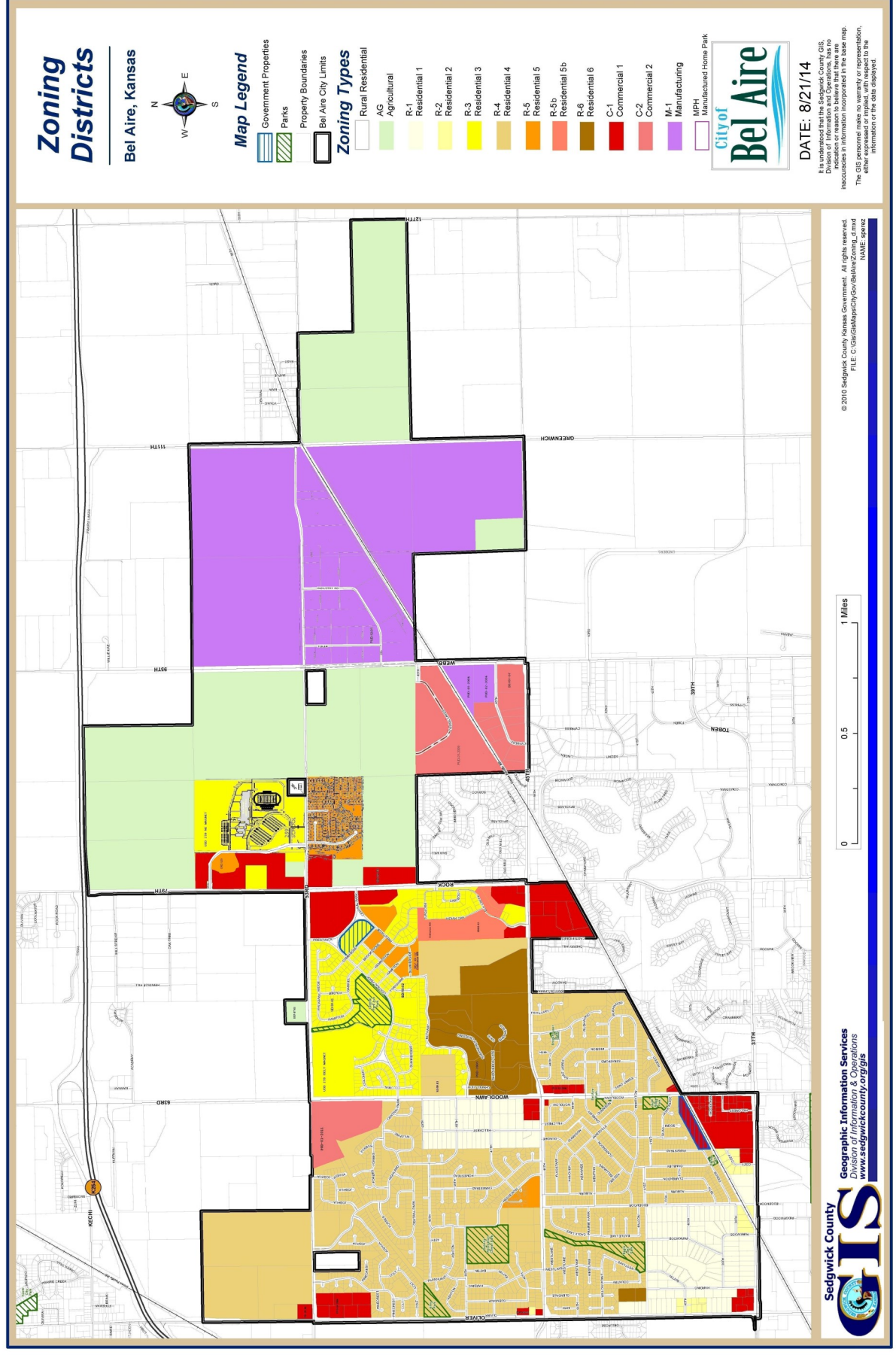
The largest debt issuance within the Trustee Fund is the 2010A Public Building Commission Bond that was used to refinance the City-owned industrial land. The principal amount of this issuance was \$19,315,000. Debt service payments continue through 2036. Interest payments for 2016 total \$1,083,650 and are paid through a transfer from the General Fund, Land Department. \$1,725,000 in principal prepayments on the industrial land was made in conjunction with 2015 land sales; this lowered the annual interest payment by \$130,000.

The budgeted transfer amount from the General Fund includes over \$550,000 to be used for principal prepayment; this provides the City with the budget authority to make a principal prepayment on the 2010A debt issuance if land sale revenues exceed budgeted expectations.

Trustee Fund (Public Building Commission)	Projected Cash Balance January 1, 2016	Budgeted 2016 Revenues	Anticipated 2016 Expenditures	Projected Cash Balance December 31, 2016
	\$92,000	\$2,054,341	\$2,054,341	\$92,000



Zoning Map



16/20 Vehicle Tax: The State of Kansas collects tax on larger vehicles and distributes a portion to cities.

Ad Valorem Tax: A tax levied on the assessed value of real and personal property (also referred to as property tax).

Assessed Valuation: The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%, land devoted to agricultural use is assessed at 30%, land for Commercial and Industrial uses is assessed at 25%.

Audit: An examination of the financial activities of an agency and the report based on such examination.

Basis of Accounting: Method used to determine when revenues and expenditures are recognized for budget purposes.

Balanced Budget: When a government's total revenues equal total expenditures.

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them.

Budget Adoption: A formal process by which the budget is approved by the governing body.

Budget Amendment: The legal means by which an adopted budget may be increased. The budget may not be increased with ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar: Schedule of events followed by the City in the preparation, review and administration of the budget.

Capital Expenditures: Funds used to acquire or improve long-term assets.

Capital Improvement Plan (CIP): A long-term plan for capital expenditures.

Certification of Participation (COP): Lease financing agreements in the form of tax exempt securities similar to bonds.

City Manager: The chief administrator of a municipality under the council-manager form of government.

City of the Second Class: Kansas statute provides for three classifications of cities based on population size.

Commodities: Tangible goods and supplies.

Contractual Services: Costs of services.

Council: Elected officials of a city who set the general policies under which the city operates.

Debt Service: The annual payments required to support debt issuances including interest and principal.

Department: A functionally similar group of city employees. The City's Departments are headed by a single Department Director who reports directly to the City Manager.

Expenditure: An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines and fees.

Fiscal Year: The City of Bel Aire's Fiscal Year is a calendar year.

Fund: An independent fiscal and accounting entity for recording expenditures and revenues. Funds are established for specific activities and are subject to special limitations.

General Fund: The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond: A debt instrument which gives borrowing power to a municipality based upon taxing authority to repay the debt and interest.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body: The elected officials of the City including the mayor plus Council members.

Grant: A monetary contribution by an outside organization to financially support a particular function or purpose.

Interest: Fee charged by the lender to a borrower for use of borrowed money.

Levy: The total amount of taxes imposed by a government to support governmental activities.

Line Item: The most detailed unit of budgetary expenditures listed in the City of Bel Aire budget.

Mayor: Elected leader of the Governing Body.

Mill: A monetary unit used to express the property tax rate.

Modified Accrual: An accounting method which reports revenues when they are measurable and available.

Motor Vehicle Tax: The County Appraiser determines the value of motor vehicles and the County Treasurer collects and distributes the tax.

Operating Budget: A one-year budget approved by the City Council that includes appropriations for direct services to the public including wages and benefits, materials and services, and equipment. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, and reserves.

Ordinance: An enforceable law or statute enacted by a city, town or county. See Resolution.

Principal: The amount of borrowed funds which remain unpaid.

Proprietary Fund: Governmental activities that can be operated most like a commercial business.

Public Hearing: A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget.

Resolution: An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

Revenue: A source of income which finances governmental operations.

Special Assessments: Charges assessed against property in a special district formed to pay for specific improvements.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.



Appendix A: State Budget Forms



Appendix A: State Budget Forms—Certificate Page

State of Kansas
City

2016

CERTIFICATE

To the Clerk of Sedgwick County, State of Kansas

We, the undersigned, officers of

City of Bel Aire

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit 2016		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	6,264,115	2,226,444
Employee Benefits		8		
Special Highway		9	376,587	
Water		9	2,142,337	
Waste Water		10	1,825,271	
Bond & Interest		10	2,669,547	
Non-Budgeted Funds		11		
Totals		xxxxxx	13,277,857	2,226,444
Notice of the vote to adopt required to be published and attached to the budget			No	County Clerk's Use Only
Budget Summary		12		
Neighborhood Revitalization				Nov 1, 2015 Total Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2015

County Clerk

Guy MacDonald

Burt W. C.

Betty Martine

Shirley Parker

Geggy O'Donnell

NA

Governing Body

Page No. 1

Appendix A: State Budget Forms—Computation

City of Bel Aire

State of Kansas
City

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 2,071,995
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,071,995

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+ 2,796,715	
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+ 227,716	
5b. Personal property 2014	- 237,937	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2015 :	+ 58,491	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	2,855,206	
9. Total estimated valuation July 1, 2015	48,686,728	
10. Total valuation less valuation adjustment (9 minus 8)	45,831,522	
11. Factor for increase (8 divided by 10)	0.06230	
12. Amount of increase (11 times 3)	+ \$ 129,081	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 2,201,076	
14. Debt service levy in this 2016 budget	0	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	2,201,076	
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%	
17. Consumer Price Index adjustment (3 times 16)	\$ 33,152	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 2,234,228	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Page No. 2

Appendix A: State Budget Forms—Vehicle Tax

State of Kansas
City

City of Bel Aire

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,071,995	309,675	1,470	363	6,658	0
Employee Benefits						
TOTAL	2,071,995	309,675	1,470	363	6,658	0

County Treas Motor Vehicle Estimate 309,675

County Treas Recreational Vehicle Estimate 1,470

County Treas 16/20M Vehicle Estimate 363

County Treas Commercial Vehicle Tax Estimate 6,658

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14946

Recreational Vehicle Factor 0.00071

16/20 Vehicle Factor 0.00018

Commercial Vehicle Factor 0.00321

Watercraft Factor 0.00000

Appendix A: State Budget Forms—Transfers

State of Kansas
City

City of Bel Aire

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Bond & Interest	263,721	258,908	263,005	12-1, 118
General	Trustee Fund (PBC)	1,676,406	2,426,662	2,054,341	12-1, 118
General	Capital Improvement	150,000	150,000	150,000	12-1, 118
General	Equipment Reserve	100,000	100,000	100,000	12-1, 117
General	Special Highway	-	-	200,000	12-1, 119
Water	Bond & Interest	168,909	168,212	167,320	12-825d
Waste Water	Bond & Interest	227,648	226,696	227,000	12-825d
Special Highway	Bond & Interest	54,984	54,933	53,687	12-803A
Capital Projects	Bond & Interest	88,891			12-6a16
PBC	PBC	59,432			12-6a16
Employee Benefit	General		617,369		79-2958
	Totals	2,789,991	4,002,780	3,215,353	
	Adjustments*				
	Adjusted Totals	2,789,991	4,002,780	3,215,353	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Appendix A: State Budget Forms—Indebtedness

State of Kansas
City

City of Bel Aire

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
WA/SW/PAVING - REF	10/15/2003	11/1/2019	2.0-5.0	1,710,000	205,000	5/1 - 11/1	11/1	9,025	65,000	6,230	70,000
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.125-4.25	4,595,000	3,490,000	5/1 - 11/1	11/1	148,658	205,000	139,946	215,000
WA/SW/PAVING - REF	2/15/2007	11/1/2027	4.25-4.5	1,290,000	750,000	5/1 - 11/1	11/1	32,576	125,000	27,262	135,000
WA/SW/PAVING	8/1/2007	11/1/2022	4.5-5.0	3,555,000	2,525,000	5/1 - 11/1	11/1	113,626	270,000	101,476	280,000
WA/SW/PAVING	8/1/2007	11/1/2022	4.125-4.6	625,000	330,000	5/1 - 11/1	11/1	15,000	25,000	13,906	25,000
WA/SW/PAVING	1/15/2009	11/1/2029	6.125-6.15	2,200,000	1,810,000	5/1 - 11/1	11/1	111,207	75,000	106,614	80,000
WA/SW/PAVING	1/14/2011	10/1/2031	3.5-4.5	2,885,000	2,475,000	4/1 - 10/1	10/1	96,900	155,000	91,476	155,000
WA/SW/PAVING	5/31/2012	10/1/2023	2.0-3.25	5,215,000	4,935,000	4/1 - 10/1	10/1	117,640	225,000	113,140	255,000
WA/SW/PAVING	9/30/2013	10/1/2033	3.57	3,895,000	3,845,000	4/1 - 10/1	10/1	121,188	160,000	117,988	160,000
WA/SW/PAVING	7/15/2014	10/1/2034	2.0-3.75	1,100,000	1,100,000	4/1 - 10/1	10/1	38,913	40,000	32,476	50,000
WA/SW/PAVING - REF	5/5/2015	11/1/2027	1.80	5,390,000	0	5/1 - 11/1	11/1	54,261		110,988	
WA/SW/PAVING - REF	5/5/2015	11/1/2027	2.66	575,000	0	5/1 - 11/1	11/1	6,539		13,376	
Total G.O. Bonds					21,465,000			865,533	1,345,000	874,878	1,425,000
Revenue Bonds:											
PBC Rev Bond REF 2010	4/15/2010	5/1/2035	6.03-6.824	19,315,000	18,340,000	5/1 - 11/1	5/1	1,255,952	0	1,134,000	0
PBC Rev Bond REF 2014A	12/18/2014	2/1/2030	2.96	3,050,000	3,050,000	2/1 - 8/1	2/1	63,772	0	101,400	155,000
PBC Rev Bond REF 2014B	12/18/2014	2/1/2030	3.83	1,120,000	1,120,000	2/1 - 8/1	2/1	24,717	0	39,353	55,000
Total Revenue Bonds					22,510,000			1,344,441	0	1,274,753	210,000
Other:											
TEMP NOTE 2013A	2/1/2013	12/1/2015	0.53	3,180,000	3,180,000	6/1 - 12/1	12/1	14,310	3,180,000		
TEMP NOTE 2013B	2/1/2013	12/1/2015	1.53	400,000	400,000	6/1 - 12/1	12/1	5,000	400,000		
TEMP NOTE 2013C	5/7/2013	4/1/2016	0.50	460,000	460,000	4/1 - 10/1	4/1	2,300	0	1,150	460,000
TEMP NOTE 2013E	12/19/2013	12/1/2016	0.75	2,915,000	2,915,000	6/1 - 12/1	12/1	21,862	0	21,862	2,915,000
TEMP NOTE 2014B	7/15/2014	12/1/2017	1.00	5,905,000	5,905,000	6/1 - 12/1	12/1	59,050	0	59,050	0
TEMP NOTE 2015C	5/5/15	12/1/2017	1.01	490,000	0	6/1 - 12/1	12/1	2,804	0	4,900	0
Total Other					12,860,000			105,326	3,580,000	86,962	3,375,000
Total Indebtedness					56,835,000			2,315,300	4,925,000	2,236,593	5,010,000

Appendix A: State Budget Forms—Lease Purchase

State of Kansas
City

City of Bel Aire

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
PD RADIOS	9/1/2008	120	5.05	93,737	48,090	12,169	12,169
BUCKET TRUCK	8/20/2012	36	4.10	54,915	19,398	19,398	0
2 POLICE TAHOES	7/22/2013	36	4.25	46,000	15,976	15,976	0
Totals					83,464	47,543	12,169

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Appendix A: State Budget Forms—Tax Levy Funds

State of Kansas
City

City of Bel Aire

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

Appendix A: State Budget Forms—Tax Levy Funds

State of Kansas
City

City of Bel Aire

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Employee Benefits			
Unencumbered Cash Balance Jan 1	650,093	617,369	0
Receipts:			
Ad Valorem Tax	337,995	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,514		
Motor Vehicle Tax	57,535		
Recreational Vehicle Tax	263		
16/20M Vehicle Tax	235		
Commercial Vehicle Tax	1,088		
Watercraft Tax			
Interest on Idle Funds	44		
Miscellaneous	908		
Does miscellaneous exceed 10% of Total R			
Total Receipts	404,582	0	0
Resources Available:	1,054,675	617,369	0
Expenditures:			
Personnel Benefits	437,306		
Transfer Out		617,369	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	437,306	617,369	0
Unencumbered Cash Balance Dec 31	617,369	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	804,010	704,746	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.8%			0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.8%			0
Amount of 2015 Ad Valorem Tax			0

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Appendix A: State Budget Forms—No Tax Levy

State of Kansas
City

City of Bel Aire

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	155,482	101,429	22,336
Receipts:			
State of Kansas Gas Tax	178,030	177,320	177,570
County Transfers Gas	77,427	74,020	75,850
Transfer in from General Fund	0	0	200,000
Miscellaneous	1,254		
Does miscellaneous exceed 10% of Total R			
Total Receipts	256,711	251,340	453,420
Resources Available:	412,193	352,769	475,756
Expenditures:			
Personnel	43,530	63,700	66,000
Contractual	75,854	77,700	70,000
Commodities	79,187	64,700	76,900
Capital Outlay	57,209	69,400	110,000
Transfer Out	54,984	54,933	53,687
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	310,764	330,433	376,587
Unencumbered Cash Balance Dec 31	101,429	22,336	99,169
2014/2015/2016 Budget Authority Amount	352,758	330,433	376,587

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	405,433	606,124	382,384
Receipts:			
Water Utility Income	2,044,130	1,864,000	2,000,000
Miscellaneous	5,132	500	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,049,262	1,864,500	2,005,000
Resources Available:	2,454,695	2,470,624	2,387,384
Expenditures:			
Personnel	197,588	193,000	173,700
Contractual	1,336,186	1,573,600	1,653,500
Commodities	82,662	66,200	66,000
Capital Outlay	35,200	34,128	20,817
Debt Service	28,026	53,100	61,000
Transfer Out	168,909	168,212	167,320
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,848,571	2,088,240	2,142,337
Unencumbered Cash Balance Dec 31	606,124	382,384	245,047
2014/2015/2016 Budget Authority Amount	1,886,882	2,088,240	2,142,337

Appendix A: State Budget Forms—No Tax Levy

State of Kansas
City

City of Bel Aire

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Waste Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	476,830	686,125	600,808
Receipts:			
Waste Water Utility Income	1,754,396	1,648,500	1,745,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,754,396	1,648,500	1,745,000
Resources Available:	2,231,226	2,334,625	2,345,808
Expenditures:			
Personnel	210,056	211,500	213,000
Contractual	1,008,391	1,174,600	1,213,250
Commodities	70,731	88,000	139,000
Capital Outlay	11,765	0	0
Debt Service	16,510	33,021	33,021
Transfer Out	227,648	226,696	227,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,545,101	1,733,817	1,825,271
Unencumbered Cash Balance Dec 31	686,125	600,808	520,537
2014/2015/2016 Budget Authority Amount	1,648,442	1,733,817	1,825,271

Adopted Budget Bond & Interest	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	292,146	177,842	59,343
Receipts:			
Special Assessments	1,299,386	1,427,752	1,958,863
Transfers In	804,153	708,749	711,012
Impact Fees	42,364		
Interest on Idle Funds	56		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,145,959	2,136,501	2,669,875
Resources Available:	2,438,105	2,314,343	2,729,218
Expenditures:			
Debt Service Principal	1,440,000	1,410,000	1,794,547
Debt Service Interest	820,263	845,000	875,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,260,263	2,255,000	2,669,547
Unencumbered Cash Balance Dec 31	177,842	59,343	59,671
2014/2015/2016 Budget Authority Amount	2,300,000	2,255,000	2,669,547

Appendix A: State Budget Forms—Non-Budgeted

State of Kansas
City

City of Bel Aire

NON-BUDGETED FUNDS (Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		Equipment Reserve		Capital Projects		Trustee (PBC)		Police Forfeiture		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	220,504	Cash Balance Jan 1	24,846	Cash Balance Jan 1	3,190,922	Cash Balance Jan 1	72,943	Cash Balance Jan 1	3,653	3,512,868
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Funds	83,122	Sale of Equipment	21,900	Interest Earned	377	Transfers In	1,735,838			
Development Fees	3,700	Transfer In	100,000	Bond Proceeds	7,010,256	Grey Water Sales	61,816			
Interest Earned	13			Loan/Grant Payments	587,805	Interest Earned	19			
Transfer In	150,000					Bond Proceeds	4,348,855			
						Land Sales & Rent	1,088,403			
Total Receipts	236,835	Total Receipts	121,900	Total Receipts	7,598,437	Total Receipts	7,234,931	Total Receipts	0	15,192,103
Resources Available:	457,339	Resources Available:	146,746	Resources Available:	10,789,359	Resources Available:	7,307,874	Resources Available:	3,653	18,704,972
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sidewalk Projects	2,781	IT Equipment	23,226	Temp Note Interest	74,877	Debt Service Principal	1,015,000			
Public Ground Imprmn	191,666	Vehicles/Equipment	57,559	Temp Note Principal	1,380,000	Debt Service Interest	1,441,183			
				Capital Projects	5,753,454	Transfer Out	59,432			
				Cost of Issuance	53,521	Cost of Issuance	11,987			
				Transfer Out	88,891	Franchise Fees	28,018			
Total Expenditures	194,448	Total Expenditures	80,784	Total Expenditures	7,350,743	Total Expenditures	2,555,620	Total Expenditures	0	10,181,595
Cash Balance Dec 31	262,891	Cash Balance Dec 31	65,962	Cash Balance Dec 31	3,438,616	Cash Balance Dec 31	4,752,254	Cash Balance Dec 31	3,653	8,523,377 **
										8,523,377 **

** Note: These two block figures should agree.

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Appendix A: State Budget Forms—Notice of Hearing

State of Kansas
City

2016

NOTICE OF BUDGET HEARING

The governing body of
City of Bel Aire
will meet on 8/4/15 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City hall, www.belaireks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	4,356,146	37.914	6,264,115	45.730	6,264,115	2,226,444	45.730
Debt Service							
Employee Benefits	437,306	7.781	617,369				
Special Highway	310,764		330,433		376,587		
Water	1,848,571		2,088,240		2,142,337		
Waste Water	1,545,101		1,733,817		1,825,271		
Bond & Interest	2,260,263		2,255,000		2,669,547		
Non-Budgeted Funds	10,181,595						
Totals	20,939,746	45.695	13,288,974	45.730	13,277,857	2,226,444	45.730
Less: Transfers	2,789,991		3,720,062		3,215,353		
Net Expenditure	18,149,755		9,568,912		10,062,504		
Total Tax Levied	2,023,678		2,071,995		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	44,286,201		45,309,074		48,686,728		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	19,435,000	21,805,000	21,465,000
Revenue Bonds	24,060,000	23,765,000	22,510,000
Other	7,870,000	8,335,000	12,860,000
Lease Purchase Principal	148,728	124,769	83,464
Total	51,513,728	54,029,769	56,918,464

*Tax rates are expressed in mills

David Austin

City Official Title: Mayor

Page No.

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Appendix B: Property Tax Information



Appendix B: Property Tax Information

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is conducted by Kansas counties. The Sedgwick County Appraiser's office determines annually the assessed valuation that is used as a basis for the mill levy on property located in the City. The County Appraiser's determination is based on criteria established by Kansas Statutes.

The market valuation of every property must be updated every year, with physical inspection required once every six years. Valuations as of January 1 are made available in September of each year for taxes payable during the next calendar year. The State Constitution provides that, for ad valorem taxation purposes, real and personal property are divided into classes and assessed at percentages of market value.

Property taxes are certified by the City to the County Clerk by August 25 of each year for the following fiscal year. Taxes are levied by the County Clerk and payable to the County Treasurer. Property taxes may be paid in two installments, the first due December 20 in the year the taxes are levied and the second due May 10 of the following year. Taxes become delinquent after May 10 and interest accrues at a rate set by State statute until paid or until the property is sold for taxes. Special assessments are levied and collected in the same manner as property taxes.

2014/15 Equalized Assessed Tangible Valuation: \$54,069,283

Real Property	\$43,712,295	96.5%
Personal Property	237,937	0.5
State Assessed Utilities	<u>1,358,842</u>	<u>3.0</u>
Total Taxable Assessed Valuation	\$45,309,074	100.0%
Motor and Recreational Vehicles	<u>8,760,209</u>	
Total Equalized Assessed Tangible Valuation	\$54,069,283	

Source: Sedgwick County Clerk's Office, February 2015.

Trend of Values

<u>Year(a)</u>	<u>Sedgwick County Sales Ratio</u>	<u>Appraised Valuation</u>	<u>Taxable Assessed Valuation(b)</u>	<u>Motor and Recreational Vehicles</u>	<u>Equalized Assessed Tangible Valuation</u>
2014/15	93.2%(c)	\$365,545,270	\$45,309,074	\$8,760,209	\$54,069,283
2013/14	93.2©	357,325,169	44,286,201	8,395,707	52,681,908
2012/13	97.0	355,579,898	44,036,656	8,039,543	52,076,199
2011/12	97.9	404,698,560	45,105,765	8,032,931	53,138,696
2010/11	92.0	424,913,374	44,955,081	8,149,469	53,104,550

(a) As valued in the first year for the purpose of computing the rates of taxes collectible in the following year.

(b) The value of motor and recreational vehicles is not included in total property valuation for determining the property tax levy. It is, however, included in total property valuation for determining the City's debt limit.

(c) 2013 preliminary sales ratio.

Appendix B: Property Tax Information

Tax Rates for a City Resident in USD No. 259 (Wichita) (Expressed in Mills)

<u>Levy Year</u>	<u>Budget Year</u>	<u>City of Bel Aire</u>	<u>Sedgwick County</u>	<u>USD 259 (Wichita)</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
2013	2014	45.695	47.725	57.215	1.500	1.126	153.261
2012	2013	46.162	47.845	57.185	1.500	1.138	153.830
2011	2012	46.118	47.825	57.017	1.500	1.138	153.598
2010	2011	39.050	47.695	56.928	1.500	1.137	146.310
2009	2010	35.970	48.315	56.850	1.500	1.138	143.773

Source: Sedgwick County Clerk's Office.

Tax Levies and Collections

The City may levy taxes in accordance with the requirements of its adopted budget and within the restrictions of Kansas statute. The County Clerk determines property tax levies based on the assessed valuation provided by the appraiser and spreads the levies on the tax rolls.

<u>Levy Year/ Budget Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>% Current Tax Collected</u>	<u>Prior Years Tax Collected</u>	<u>Total Tax Collections</u>	<u>Ratio Collection Versus Levy</u>
2013/14*	\$2,023,678	\$1,180,781	58.35%	\$18,632	\$1,199,413	59.27%
2012/13	2,032,827	2,004,633	98.61	28,148	2,032,781	99.99
2011/12	2,081,505	2,039,599	97.99	18,489	2,058,088	98.87
2010/11	1,755,516	1,701,596	96.93	16,776	1,718,372	97.88
2009/10	1,597,200	1,552,099	97.18	38,351	1,590,450	99.58

* Collections through April 30, 2014.

Sources: Sedgwick County Treasurer's Office and the City of Bel Aire.

Appendix B: Property Tax Information

Largest Taxpayers

<u>Taxpayer</u>	<u>Type of Property</u>	<u>2014/15 Taxable Assessed Value</u>
Alley Investments LLC	Rental Company	\$1,268,361
Kansas Gas & Electric (a Westar Energy Co.)	Utility	584,583
Kansas Gas Service (a Division of Oneok)	Utility	448,188
Belpointe LLC	Shopping Mall	312,500
Family Video Movie Club Inc.	Retail	290,675
Tree-Top Nursery & Landscaping	Nursery/Greenhouse	281,658
Scarlet Maples Inc.	Nursery/Greenhouse	277,425
Breault LLC	Commercial	205,500
Healing Spa at Tierra Veranda LLC	Commercial	165,713
Elk Creek Four LLC	Commercial	<u>108,468</u>
Total		\$3,943,071*

* Represents 7.3% of the City's 2014/15 equalized assessed tangible valuation of \$54,069,283.

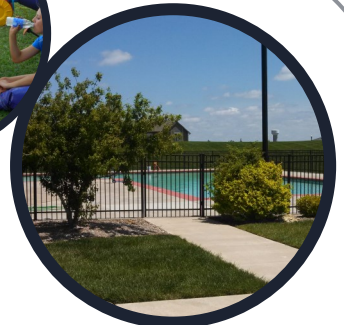
Major Employers within the Wichita Metropolitan Area are as follows:

<u>Employer</u>	<u>Product or Service</u>	<u>Local Full-Time Employment</u>
Spirit Aerosystems, Inc.	Aircraft Assemblies	10,900
Via Christi Health	Health Care	5,899
USD No. 259 Wichita	Education	5,606
Cessna Aircraft Company	Aircraft	5,400
McConnell Air Force Base	Air Force Base	5,094
State of Kansas	State Government	3,992
Koch Industries Inc.	Manufacturing, Energy & Commodities	3,500
Beechcraft—Division of Textron Aviation	Aircraft	3,372
Bombardier Aerospace Learjet Inc.	Aircraft	2,855
City of Wichita	Municipal Government	2,800
United States Government	Federal Government	2,620a
Sedgwick County	County Government	2,618
Wesley Medical Center	Health Care	1,867
Wichita State University	Public Higher Education	1,847
AGCO Corporation—Hesston Operations	Agricultural Equipment	1,590
Dillons Food Stores	Grocery Stores	1,500
USD No. 260 Derby	Public School District	1,012
Cargill Meat Solutions	Meat Products	1,000
Johnson Controls – UPG Wichita	Manufacturing	998
Robert J. Dole VA Medical Center	Veterans Medical Center	934
Cox Communications	Broadband Communications	822
USD No. 261 Haysville	Public School District	800
U.S. Postal Service	Federal Mail Delivery Service	741b
USD No. 373 Newton	Public School District	700
USD No. 266 Maize	Public School District	670
USD No. 265 Goddard	Public School District	639
Intrust Bank	Financial Services	638

Source: Greater Wichita Economic Development Coalition http://www.gwedc.org/site_selectors/major_employers



Appendix C: City Indebtedness



Appendix C: City Indebtedness

CITY INDEBTEDNESS

2014/15 Total Equalized Assessed Tangible Valuation	\$54,069,283
Debt Limit Ratio	<u>30%</u>
Debt Limit	\$16,220,785
Outstanding Debt Subject to Debt Limit	<u>(13,484,163)</u>
Debt Authority Remaining May 5, 2015	\$ 2,736,662

NOTE: General obligation bonds and temporary notes issued to finance utility improvements, revenue bonds, and refunding bonds are not subject to the debt limit.

General Obligation Bonds

Date of Issue	Original Amount	Purpose	Final Maturity	Est. Principal Outstanding As of 5-5-15	% Subject to the Debt Limit	Amount Subject to the Debt Limit
10-15-03	\$1,710,000	Refunding & Improvements	11-1-2019	\$ 205,000	62.62%	\$ 128,371
2-15-07	4,595,000	Improvements	11-1-2016	420,000 ^(a)	44.77	188,034
2-15-07	1,290,000	Refunding & Improvements	11-1-2016	260,000 ^(b)	68.80	178,880
8-1-07	3,555,000	Refunding & Improvements	11-1-2016	550,000 ^(c)	3.35	18,425
8-1-07	625,000	Improvements	11-1-2016	50,000 ^(d)	36.07	18,035
1-15-09	2,200,000	Taxable Refunding & Improvements	11-1-2019	1,810,000	100.00	1,810,000
1-15-11	2,885,000	Refunding & Improvements	10-1-2031	2,475,000	57.78	1,430,055
5-15-12	5,215,000	Improvements	10-1-2032	4,935,000	39.31	1,939,949
9-30-13	3,895,000	Improvements	10-1-2033	3,845,000	30.68	1,179,646
7-30-14	1,100,000	Improvements	10-1-2034	1,100,000	30.90	339,900
5-5-15	5,390,000	Refunding (the Series 2015A Bonds)	11-1-2027	5,390,000	29.62	1,596,518
5-5-15	575,000	Refunding (the Series 2015B Bonds)	11-1-2027	<u>575,000</u>	59.29	<u>340,918</u>
Total				\$21,615,000		\$9,168,731

^(a) Excludes the Series A, 2007 Refunded Maturities.

^(b) Excludes the Series B, 2007 Refunded Maturities.

^(c) Excludes the Series C, 2007 Refunded Maturities.

^(d) Excludes the Series D, 2007 Refunded Maturities.

Appendix C: City Indebtedness

General Obligation Temporary Notes

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 5-5-15</u>	<u>% Subject to the Debt Limit</u>	<u>Amount Subject to the Debt Limit</u>
2-1-13	\$3,180,000	Improvements	12-1-2015	\$ 3,180,000	3.07%	\$ 97,626
2-1-13	400,000	Taxable Improvements	12-1-2015	400,000	100.00	400,000
5-7-13	460,000	Improvements	4-1-2016	460,000	56.38	259,348
12-19-13	2,915,000	Improvements	12-1-2016	2,915,000	47.75	1,391,913
7-30-14	5,905,000	Improvements	12-1-2017	5,905,000	36.69	2,166,545
5-5-15	490,000	Improvements (the Notes)	12-1-2017	<u>490,000</u>	- 0 -	<u>0</u>
Total				\$13,350,000		\$4,315,432

Public Building Commission Revenue Bonds*

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Est. Principal Outstanding As of 5-5-15</u>	<u>% Subject to the Debt Limit</u>	<u>Amount Subject to the Debt Limit</u>
4-15-10	\$19,315,000	Taxable Revenue	5-1-2035	\$18,340,000	- 0 -	- 0 -
12-18-14	3,050,000	Revenue Refunding	2-1-2030	3,050,000	- 0 -	- 0 -
12-18-14	1,120,000	Taxable Revenue Refunding	2-1-2030	<u>1,120,000</u>	- 0 -	- 0 -
Total				\$22,510,000		

* These issues are secured by rental payments made from the City to the PBC. The City's obligation under the lease agreements is not subject to annual appropriation.

The City of Bel Aire has never in its history monetarily defaulted on the payment of any of its debt of lease obligations.

The City maintains an A+ rating from Standard & Poor's.

Appendix C: City Indebtedness

Estimated Calendar Year Debt Service Payments Including the Bonds and Excluding the Refunded Maturities and All Temporary Notes

Year	General Obligation Bonds		Public Building Commission Revenue Bonds	
	Principal	Principal & Interest ^(a)	Principal	Principal & Interest
2015 (at 5-5)	\$ 1,345,000	\$ 1,678,336	(Paid)	\$ 1,281,528
2016	1,425,000	2,045,853	\$ 210,000	1,543,791
2017	1,520,000	2,089,579	235,000	1,564,341
2018	1,500,000	2,031,773	240,000	1,564,591
2019	1,480,000	1,976,010	245,000	1,564,391
2020	1,475,000	1,934,960	745,000	2,042,917
2021	1,520,000	1,943,393	780,000	2,039,477
2022	1,570,000	1,954,023	825,000	2,043,728
2023	1,230,000	1,572,281	945,000	2,117,195
2024	1,265,000	1,570,134	1,045,000	2,163,188
2025	1,300,000	1,566,084	1,140,000	2,198,304
2026	1,330,000	1,553,471	1,240,000	2,230,495
2027	1,230,000	1,408,818	1,370,000	2,283,624
2028	725,000	861,990	1,495,000	2,323,734
2029	705,000	811,968	1,630,000	2,365,517
2030	500,000	576,673	1,790,000	2,422,982
2031	530,000	588,358	1,580,000	2,108,302
2032	475,000	513,463	755,000	1,206,578
2033	265,000	285,563	1,895,000	2,256,160
2034	225,000	234,406	2,080,000	2,305,533
2035			<u>2,265,000</u>	<u>2,342,282</u>
Total	\$21,615,000 ^(b)	\$27,197,136	\$22,510,000 ^(c)	\$41,968,658

(a) Includes the Series 2015A Bonds and the Series 2015B Bonds based on interest rates shown on the inside front cover of this Official Statement, and excludes the Refunded Maturities.

(b) 66.3% of this debt will be retired within ten years.

(c) 28.5% of this debt will be retired within ten years.

Appendix C: City Indebtedness, Debt Service Schedule

SERIES	AMOUNT	ISSUE DATE	MATURITY	2016	
				May	Nov
GEN OBLIGATION					
2003B	\$ 1,710,000.00	10/24/2003	11/1/2017	3,115	73,115
2007A	\$ 4,595,000.00	2/6/2007	11/1/2027	69,973	284,973
2007B	\$ 1,290,000.00	2/6/2007	11/1/2027	13,631	148,631
2007C	\$ 3,555,000.00	7/27/2007	11/1/2022	50,738	330,738
2007D	\$ 625,000.00	7/26/2007	11/1/2022	6,953	31,953
2009A	\$ 2,200,000.00	1/15/2009	11/1/2029	53,307	133,307
2011A	\$ 2,885,000.00	1/1/2011	10/1/2031	45,738	200,738
2012A	\$ 5,215,000.00	5/31/2012	10/1/2032	56,570	311,570
2013D	\$ 3,895,000.00	9/30/2013	10/1/2034	58,994	218,994
2014A	\$ 1,100,000.00	7/15/2014	10/1/2034	16,238	66,238
2015A	\$ 5,390,000.00	4/29/2015	11/1/2027	55,494	55,494
2015B	\$ 575,000.00	4/30/2015	11/1/2027	6,688	6,688
2015D	\$ 3,640,000.00	10/1/2015	11/1/2036	48,496	55,600
2015E	\$ 400,000.00	10/1/2015	11/1/2036	3,990	4,575
				489,924	1,922,613
PBC REVENUE BONDS				May	Nov
2010A	\$ 19,315,000.00	4/15/2010	5/1/2035	541,825	541,825
2014A				206,475	49,925
2014B				74,951	19,401
				823,251	611,151
TEMPORARY NOTES					
2013E	\$ 2,915,000.00	12/1/2013	12/1/2016	10,931	2,925,931
2014B	\$ 5,905,000.00	7/15/2014	12/1/2017	29,525	29,525
2015C	\$ 490,000.00	4/30/2015	12/1/2017	2,450	2,450
2015F	\$ 450,000.00	10/1/2015	12/1/2017	3,506	3,375
				46,412	2,961,281
TOTAL DEBT OBLIG				1,359,587	5,495,045

